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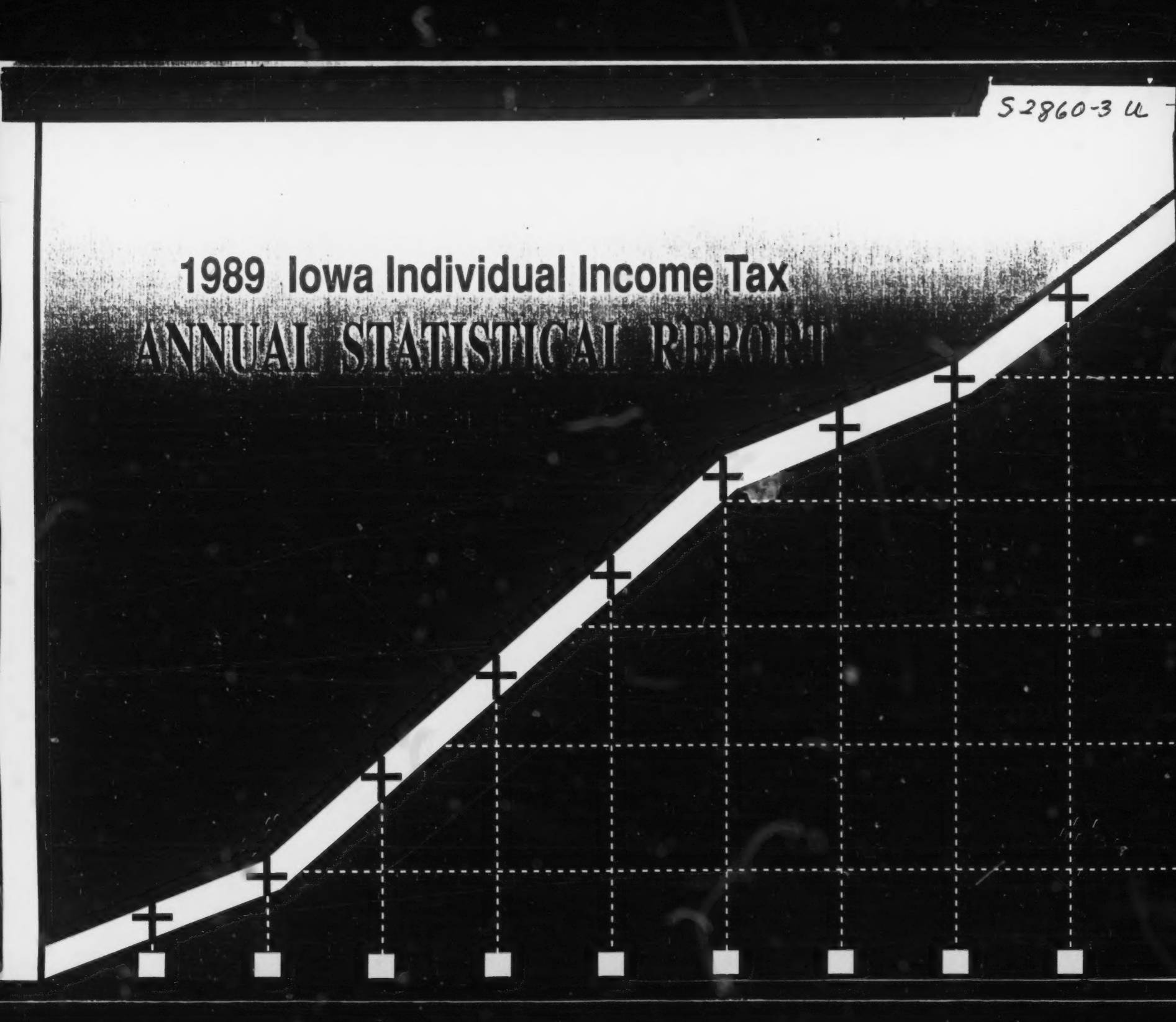
1989 Iowa Individual Income Tax

ANNUAL STATISTICAL REPORT



1989
IOWA INDIVIDUAL INCOME TAX
ANNUAL STATISTICAL REPORT

1989 RETURNS FILED IN 1990

Compiled by
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DEPARTMENT OF REVENUE AND FINANCE
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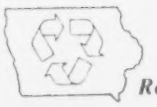

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INTRODUCTION

This report is a summary of data obtained from approximately 1.6 million 1989 Iowa individual income tax returns filed during 1990. As a supplement (beginning on page three), relevant features of Iowa tax law and specific programs associated with the Iowa income tax structure are examined.

Primary divisions of this report are presented in the order below.

- An overview of Iowa income tax laws applicable to 1989 income.
- A statistical summary of income, deduction and credit information reported on 1989 returns including distributional data and analyses of filing patterns.
- A survey of the school district income surtax program and of checkoff programs.
- An appendix of statistical tables.

While the data in this report reflects tax year 1989 filing patterns, major tax law changes beginning in 1982 and 1987 will significantly affect the validity of any comparison of 1989 data to that of tax years prior to 1987. These changes are listed below.

1. **Revised Tax Law for 1987** - Iowa conformed with most of the federal tax law changes contained in the Tax Reform Act of 1986. These changes curtailed or eliminated the use of various itemized deductions and thus expanded the income definition by which Iowa's tax base is determined. Further, changes unique to Iowa included a restructured tax rate schedule and increased standard deduction levels.

2. **Long Term Capital Gain Refund Program** - As with the federal tax law changes for 1987, Iowa taxpayers are required to include 100% of their capital gains income in computing their tax. However, taxpayers may file a claim for a refund for a portion of the taxes paid on such income. For details about this program, see page 24. Although it was retained for 1989, note that for tax year 1990 the refund program is replaced by an Iowa capital gains deduction under which a deduction for limited amounts of net long term capital gains is provided for certain assets. See 1990 Tax Law Changes on the following page.

3. **Revised Taxation of Nonresidents and Part-Year Residents** - Beginning in 1982, individuals with income from Iowa sources but who are not full-year Iowa residents were required to report their total adjusted gross income and adjustments such as federal tax payments. After calculating tax based on total income and adjustments, nonresidents and part-year residents are allowed a credit against tax to reflect the ratio of non-Iowa income to total income. Previously, only the income and adjustments attributed to Iowa were reported.

1989 Tax Law Changes

Although there were several tax law changes effective for tax year 1989, most of them affected limited numbers of taxpayers. Three of the more significant changes enacted during or applicable to 1989 are:

- Indexation of tax brackets. The income brackets in the tax rate schedule were indexed upward by a factor of 1.6 percent. This indexation adjustment is the result of an Iowa provision designed to prevent taxpayers from increased tax liabilities due to inflation.

- Pension income exclusion. An exclusion of $2,500 ($5,000 if filing a married joint return) was provided for pension income received from certain federal government and Iowa government pension programs. Under prior law, federal civil service retirees were allowed a partial exclusion of pension income. State and local pension recipients were allowed a full exclusion of such income while income from military pensions was subject to full taxation.

- Minimum tax carryforward credit. Retroactive to tax years beginning on or after January 1, 1987, a credit is allowed against future regular taxes for net minimum tax paid on deferral tax preferences and adjustments. The credit cannot be used to offset any minimum tax liability, but can be carried forward to the extent that the regular tax exceeds the minimum tax.

1990 Tax Law Changes

While there were several important Iowa tax law changes applicable to tax year 1990, note that the major changes presented below are not directly applicable to 1989 income or 1989 filing patterns and are included only for informational purposes. Significant changes for 1990 are:

- Indexation of tax brackets. The income brackets in the tax rate schedule have been indexed upward by a factor of 2.2 percent. This indexation adjustment is the result of an Iowa provision to prevent taxpayers from being subject to increased tax liabilities due to inflation.

- Indexation of Iowa standard deduction. The Iowa standard deduction allowed increased to $1,260 for single and married separate filers and $3,100 for all other filers. Beginning in tax year 1987 and remaining through tax year 1989, the Iowa standard deduction amounts allowed were $1,230 and $3,030.

- Allowance of an Iowa earned income credit. For tax year 1990, Iowa has authorized a credit of 5 percent of the federal earned income credit as computed by federal law. However, unlike the federal earned income credit, Iowa's credit is not refundable.

- Revision of the Iowa child and dependent care credit. The Iowa credit is still based on a percentage of the federal child and dependent care credit. However, the percentage used to compute the Iowa credit was revised so that lower income individuals who qualify to claim the credit may be eligible for a greater portion of the federal credit than those individuals with higher incomes. The credit was also revised so

that any portion of the credit which exceeds the taxpayer's Iowa income tax liability is refundable to the taxpayer. Prior to 1990, the Iowa child and dependent care credit was computed as 45 percent of the federal credit across all income classes and was not refundable.

- Allowance of a limited long-term capital gains deduction. A deduction is allowed for net long-term capital gains from four specific categories of assets. The deduction is equal to 45 percent of a maximum of $17,500 of qualifying net long-term capital gains for all taxpayers except those filing married separate returns. Married separate filers are limited to 45 percent of a maximum of $8,750 of qualifying gains per spouse. The capital gain deduction replaced the capital gain refund program which was applicable to tax years 1987 through 1989.

Overview of Relevant Features of Tax Law - Tax Year 1989

The key features of the 1989 Iowa individual income tax structure are similar to many of those imposed by the federal government and by other states with progressive tax rate schedules. This section of the report highlights fundamental features of the Iowa tax structure as well as related tax features such as additional taxes, credits and checkoff programs.

A. Fundamental Iowa Tax Features - 1989

Filing Requirements

Iowa residents who were required to file a 1989 federal return, or those who had an adjusted gross income of $5,000 or more, or those who could be claimed as a dependent on another person's return and had a net income from all sources of $3,000 or more were required to file an Iowa return.

Nonresidents with $500 or more in net income from Iowa sources or those who were subject to the Iowa tax on lump sum distributions or to the Iowa minimum tax were also required to file an Iowa return.

Net Income Definition

Iowa net income (adjusted gross income) was defined as federal adjusted gross income with certain modifications. These modifications included the subtraction of interest and dividends from federal securities and the addition of interest and dividends from certain state, municipal and foreign securities. Generally, the sources and amounts of income that were reported on the 1989 federal return were also required to be reported on the 1989 Iowa return with a few exceptions. Included in these exceptions was the allowance of an entire exclusion of income from certain railroad benefits.

Adjustments to Net Income

As was true in determining Iowa net income, the allowed adjustments to 1989 Iowa net income were generally the same as those allowed for federal purposes. Exceptions to this generality included adjustments such as a partial exclusion of of income from disability benefits and a partial exclusion of income from certain qualifying Iowa or federal government pensions.

Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 1989:

1. The net amount of federal income taxes paid during the year less federal income tax refunds received during the year.

2. The larger of the following amounts:

   a. A standard deduction of $1,230 for single filers and for each married individual filing separately. A standard deduction of $3,030 for taxpayers who are married and file a joint return or those who file as an unmarried head of household or qualifying widow(er) with dependent child.

   b. An itemized deduction equal to the amount determined for federal income tax purposes less any amounts deducted for Iowa income tax payments. In addition, other deductible expenses such as tuition and textbook expenditures were allowed as an Iowa itemized deduction.

Net taxable income reported on 1989 Iowa returns was subject to the following rates:

Rate		Rate	
0.40%	from $ 0 through $ 1,016	7.20%	from $15,240 through $20,320
0.80%	from $ 1,016 through $ 2,032	7.55%	from $20,320 through $30,480
2.70%	from $ 2,032 through $ 4,064	8.80%	from $30,480 through $45,720
5.00%	from $ 4,064 through $ 9,144	9.98%	from $45,720
6.80%	from $ 9,144 through $15,240		

In addition to the "regular" tax rates above, some taxpayers were subject to a tax on lump sum distributions and to a minimum tax.

Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 1989:

1. A twenty dollar credit was allowed for each taxpayer. Also, an additional twenty dollar credit was allowed for individuals who were 65 or over or who were blind at the end of the tax year. Moreover, taxpayers who qualified and filed as a head of household were allowed an additional credit of twenty dollars.

2. A fifteen dollar credit was allowed on the taxpayer's return for each dependent or dependent child claimed for federal purposes.

B. **Additional Features of the Iowa Tax Structure - 1989**

While the principal features of the Iowa tax structure are intended to permit the calculation of a tax base which is subjected to graduated tax rates, the statutes contain several additional features. Of these, certain provisions exist to impose or to compensate through the tax system for expenditures made for certain activities or specified objectives. In addition, the tax statutes have been modified to require the use of the tax system and tax forms to provide refunds of other forms of taxation, to obtain contributions for designated purposes and to collect outstanding debts owed to state agencies as well as to the Internal Revenue Service.

As indicated on Chart 1 (page 6) there are 13 additional features which may be classified into four major groups. Data obtained from processing of 1989 tax returns indicates:

1. **Additional Taxes** - In addition to the basic tax provisions, Iowa imposes the following additional taxes within the income tax system upon certain taxpayers. These three forms of taxation affected approximately 57,300 taxpayers and produced approximately $ 6.4 million in tax.

   a. Lump Sum Distribution Tax - A tax on lump sum distributions equal to 25% of the federal tax on such income (see page 16).

   b. Minimum Tax - Certain Iowans who had sources of income not subject to regular tax were required to remit minimum tax payments. The minimum tax was computed at 7.5 percent of Iowa alternative minimum taxable income. Taxpayers remitted the minimum tax to the extent that their computed minimum tax exceeded their regular tax liability (see page 16).

   c. School District Surtax - Taxpayers who reside in certain school districts are required to pay a local option income surtax, if the voters of the district have previously approved such a measure (see pages 19 and 20).

2. **Credits** - Under 1989 law, 6 forms of tax credits are authorized in addition to personal and dependent credits and the credit provided nonresidents and part-year residents. Of these credits, the Child Care Credit was utilized most frequently (152,800 taxpayers) and resulted in $13.0 million. In contrast, the Research Expenditure, Minimum Tax Carryforward and the New Jobs Credit combined were claimed by 860 taxpayers and amounted to $625,000.

3. **Checkoff Programs** - The number of participants in the Fish and Wildlife Checkoff program which requires taxpayers to contribute their own monies was 32,900 individuals. In comparison, 137,400 taxpayers designated $1.50 of their state tax liability to one of the state's two major political parties. In its second year the Olympic Checkoff program resulted in 14,100 contributors.

4. **Debt Collection** - Several programs existed for collection of debts owed to certain State agencies and the Internal Revenue Service. During the 1989 tax year processing activities, approximately $3.5 million was recovered from 22,000 State tax refunds for government agencies.

Chart 1
Additional Characteristics of Iowa Income Tax
And Related Administrative Programs

	FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 1989
A. ADDITIONAL TAXES			
Lump Sum Distribution Tax	1982	25% of Federal Tax on Lump Sum Distribution	2,000 Taxpayers $1.9 Million
Minimum Tax	1982	7.5% of Iowa alternative taxable income	540 Taxpayers $866,000
School District Surtax	1976	Up to 30% of State Tax in Authorizing Districts (Revised beginning in 1988)	54,700 Taxpayers in 60 School Districts $3.6 Million
B. CREDITS APPLICABLE TO TAX			
Child and Dependent Care Credit	1977	45% of federal credit Maximum credit $324 if one dependent ($648 if two or more)	152,800 Taxpayers $13.0 Million
Tuition/Textbook Credit (standard filers only)	1987	5% of qualifying expenses Maximum credit of $50 for each dependent	9,300 Households $150,400
New Jobs Credit	1985	6% of Portion of Wages Paid to New Employees by Qualifying Employer	(See Footnote pg. 7)
Minimum Tax Carryforward Credit	1989	Credit against regular tax to the extent that regular tax exceeds minimum tax	(See Footnote pg. 7)
C. CREDITS WHICH ARE REFUNDED			
Research Expenditure	1985	6.5% of Qualifying Research Expenditures	(See Footnote pg. 7)
Motor Vehicle Fuel Tax	1973	Credit for MVF Tax Paid on Fuel Which Was Used for Exempt Purposes	48,900 Taxpayers $9.6 Million

Chart 1 (cont'd)

	FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 1989
D. CONTRIBUTIONS			
Election Campaign Checkoff	1972	Taxpayer May Designate $1.50 of State Tax ($3.00 if joint) to Major Party of Choice	137,400 Checkoffs $206,100
Fish and Wildlife Checkoff	1982	Any Amount Over $1 to Fish/Wildlife Protection Fund	32,900 Contributors $190,400
Olympic Fund	1988	Taxpayer may contribute $2 only ($2 each, if married)	14,100 Contributors $27,200
E. DEBT COLLECTION			
State of Iowa Agencies Internal Revenue Service	1980 1988	Delinquencies owed to the State of Iowa and to the I.R.S.	22,000 Refunds $3.5 Million

Note: The Research Expenditure Credit, New Jobs Credit and Minimum Tax Carryforward Credit were combined on line 69 of the 1989 Iowa 1040 tax form. Therefore, separate values for these credits cannot be determined. For 1989, the three credits combined were claimed by 860 taxpayers and amounted to $625,000.

A. SUMMARY OF FINDINGS

Increases in Income and Tax

For tax year 1989, a total of $1,198,250,064 in income tax was reported on 1,678,927 returns filed during 1990. The approximate $1.2 billion in reported tax was based on $36.5 billion in Iowa adjusted gross income and $26.9 billion in net taxable income.

As shown in Table A on the following page, a comparison of data from tax year 1988 to 1989 shows that while the total number of returns filed increased by 2.1%, the total tax liability increased by 5.7%. The increase in tax was due to increases in adjusted gross income and net taxable income of 6.9% and 5.5%, respectively. Since tax law changes first effective in tax year 1989 were minimal, the increase in reported income and tax can be attributed to economic growth.

Changes in Nonresident[1] Filing Patterns

An additional factor contributing to the increase in reported income was the impact of changes in nonresident filing patterns between 1988 and 1989. This continues a trend toward increasing impacts on income data from nonresident filers. This trend was first observed in tax year 1988. As shown in Table A, the number of returns filed by residents increased 1.9% while the number of returns filed by nonresidents increased 5.7%. At the same time, resident AGI increased 5.9% and nonresident AGI increased 12.2%. In contrast, the disparity of increases in tax between the two groups was not similarly evident as resident and nonresident tax increased by 5.8% and 5.1%, respectively.

As explained previously, nonresidents and part-year residents who are required to file must compute tax based on all source income and adjustments and then are allowed to apply a credit to that tax to reflect the tax liability due to Iowa source income and adjustments. As a result, the aggregate increase in adjusted gross income was distorted to some degree by the inclusion of income from non-Iowa sources which is reported by nonresidents and part-year residents. Due to the application of the nonresident and part-year resident credit, nonresident filers contribute to a true measure of the total increase in tax.

[1] Note that nonresident data includes information from returns filed by Iowa residents who moved out of Iowa before the end of the tax year.

TABLE A
Iowa Resident and Nonresident[3]
SUMMARY OF CHANGES IN SELECTED ITEMS - 1988 to 1989

Item	Tax Year 1989	Tax Year 1988	1988-89 Net Increase	Percent Change
Number of Returns Filed[1]				
Residents	1,588,190	1,558,567	29,623	+ 1.90%
Nonresidents	90,737	85,874	4,863	+ 5.66%
Totals	1,678,927	1,644,441	34,486	+ 2.10%
Adjusted Gross Income ($billions)				
Residents	$ 30.311	$ 28.617	$ 1.694	+ 5.92%
Nonresidents	6.201	5.526	0.675	+12.21%
Totals	$ 36.512	$ 34.143	$ 2.369	+ 6.94%
- average per return	$ 21,747	$ 20,763	$ 985	+ 4.74%
Net Taxable Income ($billions)				
Residents	$ 22.587	$ 21.426	$ 1.161	+ 5.42%
Nonresidents	4.292	4.044	0.248	+ 6.13%
Totals	$ 26.879	$ 25.470	$ 1.409	+ 5.53%
- average per return	$ 16,010	$ 15,489	$ 521	+ 3.36%
Computed Tax[2] ($billions)				
Residents	$ 1.157	$ 1.094	$ 0.063	+ 5.76%
Nonresidents	0.041	0.039	0.002	+ 5.13%
Totals	$ 1.198	$ 1.133	$ 0.065	+ 5.74%
- average per return	$ 714	$ 689	$ 25	+ 3.63%

(1) Number of returns filed includes 305,528 (1989) and 320,705 (1988) with zero reported tax.

(2) Computed tax includes regular tax plus lump sum and minimum tax but does not account for capital gains refunds.

(3) See footnote on page 8 concerning nonresident data.

B. FILING TRENDS FOR 1989

For 1989 tax year, a total of 1,678,927 returns were filed. This is an increase of 34,486 returns or an increase of 2.1 percent from 1988. The largest portion of this increase occurred among married separate filers.

As indicated below, total tax liability reported on 1989 returns was $1.198 billion or an increase of 5.8 percent from 1988. This increase in tax liability was primarily the result of a 6.9 percent increase in adjusted gross income and a 5.5 percent increase in taxable income.

Table B

	RETURNS BY FILING STATUS			COMPUTED TAX BY FILING STATUS [1]		
	Number of Returns		Percentage	Computed Tax		Percentage
Filing Status	1989	1988	Change	1989	1988	Change
Single Head of Household and Surviving Spouse	600,464	583,390	2.93%	252,555,705	231,334,930	9.17%
Married Joint	228,390	242,223	-5.71%	213,859,389	221,039,738	-3.25%
Married Separate	850,073	818,828	3.82%	731,834,970	680,260,322	7.58%
TOTAL	1,678,927	1,644,441	2.10%	1,198,250,064	1,132,634,990	5.79%

Under Iowa law, married couples with two incomes generally find it beneficial to file as separate individuals rather than filing a joint return. The data continues to demonstrate that the majority of married taxpayers file separate returns.

1 Tax paid only reflects computed tax plus lump sum and minimum tax and does not account for capital gains refunds.

C. DISTRIBUTION BY ADJUSTED GROSS INCOME

Adjusted gross income reported on 1989 returns was approximately $36.5 billion which is a net increase of $2.4 billion or 6.9 percent from 1988. As stated previously, much of this increase can be attributed to economic growth. Of the total $2.4 billion increase in AGI, nonresidents were responsible for $0.7 billion and residents accounted for $1.7 billion. Table C below illustrates the distribution of returns, income and tax by adjusted gross income brackets. For example, returns with AGI of less than $5,000 represented 18.2% of all returns and reported 2.2% of all income and 0.1% of total computed tax. In contrast, returns with AGI of $75,000 or more comprised 2.0% of all returns and reported 23.3% of all income and 21.2% of total computed tax. In the highest AGI bracket, the percentage of total income exceeds the percentage of total tax because of the inclusion of income from non-Iowa sources while computed tax reflects income and adjustments from Iowa sources only.

Table C

DISTRIBUTION OF SELECTED ITEMS BY ADJUSTED GROSS INCOME

	Returns		Adjusted Gross Income		Computed Tax	
Adjusted Gross Income	Number	% of Total	$(Millions)	% of Total Dollars	$(Millions)	% of Total Dollars
$ 0 - $ 4,999	305,229	18.2%	$ 802.2	2.2%	$ 1.2	0.1%
$ 5,000 - $ 9,999	312,820	18.6%	2,321.0	6.4%	29.9	2.5%
$10,000 - $13,999	212,447	12.7%	2,539.5	7.0%	58.5	4.9%
$14,000 - $19,999	264,562	15.8%	4,464.2	12.2%	137.6	11.5%
$20,000 - $24,999	169,076	10.1%	3,782.3	10.4%	135.9	11.3%
$25,000 - $29,999	124,051	7.4%	3,395.3	9.3%	131.4	11.0%
$30,000 - $39,999	145,044	8.6%	4,973.5	13.6%	203.6	17.0%
$40,000 - $49,999	62,829	3.7%	2,785.4	7.6%	119.4	10.0%
$50,000 - $74,999	48,996	2.9%	2,908.9	8.0%	126.8	10.6%
$75,000 and over	33,873	2.0%	8,539.5	23.3%	254.0	21.2%
Totals	1,678,927	100.00%	$36,511.8	100.00%	$1,198.3	100.00%

D. UTILIZATION OF MAJOR DEDUCTIONS

One of the major factors which contributes to the overall tax burden is the degree to which certain deductions are utilized. As shown in Table D, use of the available deductions resulted in a reduction in the amount of income subject to tax of $9.9 billion or 27.15 percent of the Iowa Adjusted Gross Income. Deduction of federal taxes represented $4.8 billion of this amount. Of the remaining deductions approximately $1.6 billion was claimed as standard deductions, while itemized deductions for state tax purposes amounted to $3.6 billion.

Table D

Iowa Tax Deductions
1989 Tax Year

	Amount	Pct. of AGI
Federal Tax Deduction	$4,758,263,310	13.04%
Standard Deduction	1,582,330,059	4.33%
Itemized Deduction	3,571,633,243	9.78%
Total Deductions	$9,912,226,612	27.15%
Adjusted Gross Income	$36,511,760,823	100.0%

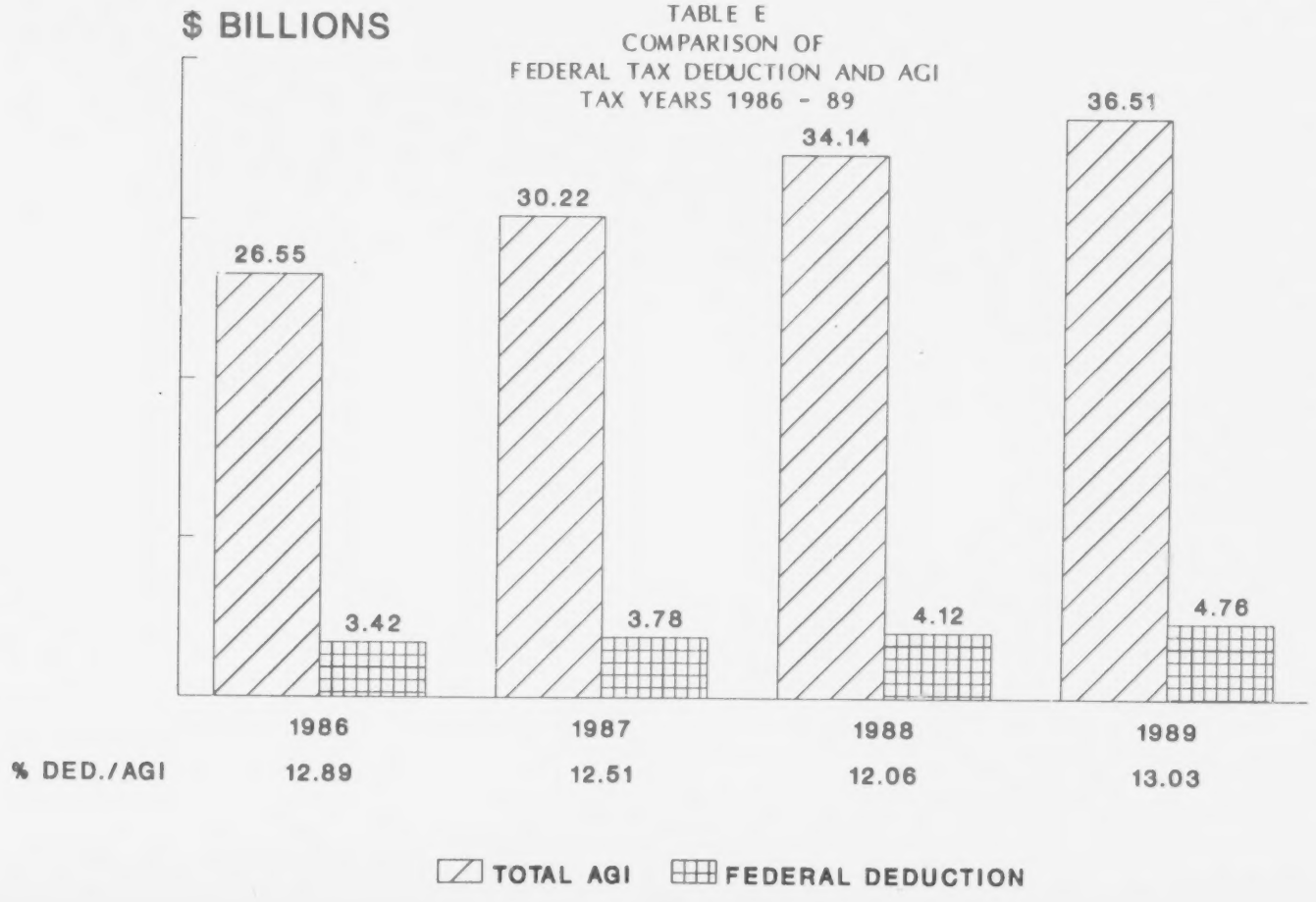
As shown on the following pages:

- The relative significance of the federal tax deduction has increased in comparison to previous years.
- For 1989, the trend toward the increased utilization of the standard deduction has reversed.

D1. FEDERAL TAX DEDUCTION

For tax year 1989, taxpayers deducted $4.8 billion from adjusted gross income for net federal tax payments made during 1989. This represents an increase of $639.4 million or 15.5 percent from 1988.

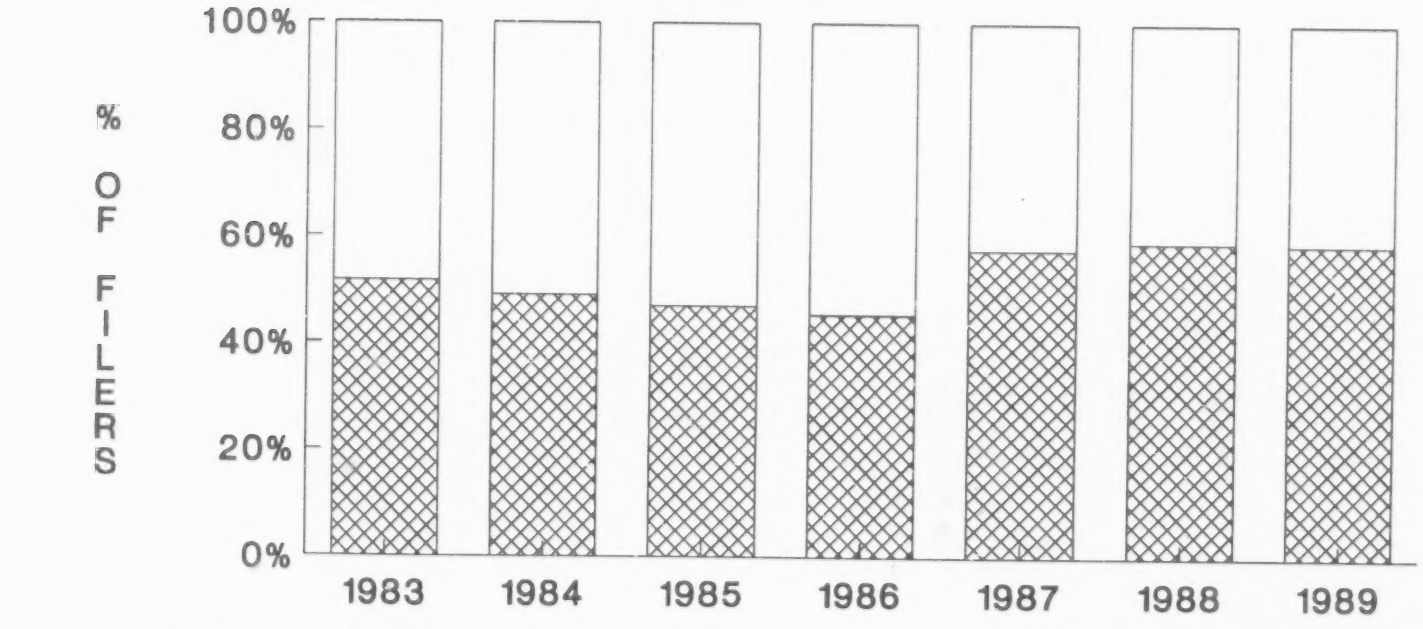
As shown below, federal tax deductions as a percentage of Iowa adjusted gross income has increased in contrast to prior years.



D2. STANDARD AND ITEMIZED DEDUCTIONS

For tax year 1989 returns, utilization of itemized deductions increased slightly to 41.3 percent of total filers from 41.0 percent in 1988. 1989 represented the first increase in the number of itemized deduction filers in comparison to total filers since 1986.

TABLE F
COMPARISON OF ITEMIZED AND
STANDARD DEDUCTION FILERS
TAX YEARS 1983 TO 1989



E. TAX CREDITS CLAIMED

Seven types of nonrefundable credits may be claimed by the taxpayer. Examined below are the personal and dependent credits, child care credit, tuition and textbook credit (standard filers only), out-of-state credit, and the nonresident/part-year resident credit. Also included as nonrefundable credits are the Iowa New Jobs Credit and the Minimum Tax Carryforward Credit. For information on these credits, see page six.

Personal and Dependent Credits (Table 1)

For the 1989 tax year, 2,280,624 personal credits were claimed, while there were 819,298 dependent credits which were claimed. The number of personal credits increased by 1.48 percent, while the number of dependent credits claimed fell by 0.11 percent. The increase in the number of personal credits reflects the slight increase in the number of tax filers.

Child Care Credit (Table 29)

Approximately $13.0 million in child care tax credits were claimed by 152,800 taxpayers. For 1989, the credit was equal to 45 percent of the federal child care credit with a maximum credit of $324 for one child and $648 for two or more children.

Tuition/Textbook Credit (Table 29)

Standard deduction filers may claim a 5% credit for qualified tuition and textbook expenses for each eligible dependent with a maximum credit of $50 per dependent. For 1989, 9,300 households claimed $150,400 in credits for tuition and textbook expenditures. Note that itemized deduction filers are allowed a deduction for such expenses in lieu of a credit. However, the number of claimants and amounts deducted under this provision are undetermined.

Out-of-State Credits (Table 29)

For the 1989 tax year, approximately $19,600,000 was claimed as out-of-state credits for taxes paid to other states or foreign countries. This is approximately $1.3 million or about 7 percent greater than the amount of out-of-state credits taken in 1988.

Nonresident/Part-year Resident Credit (Table 30)

A nonresident or a part-year resident's tax is calculated as if total source income is taxable in Iowa. Then, these individuals receive a credit which is based on the percentage of their non-Iowa income to their total income.

For 1989, nonresident and part-year resident credits amounted to $332 million from 95,353 taxpayers. These individuals reported adjusted gross income of $6.6 billion for 1989 while the computed tax on that income was $383.2 million. However, the actual amount of net tax liability owed to Iowa by these taxpayers was $46.0 million after the deduction of the nonresident and part-year resident credits and other credits.

F. LUMP SUM AND MINIMUM TAXES

Iowa imposes two taxes patterned after federal taxes already in existence. The first of these taxes is the lump sum tax which is imposed at the rate of 25 percent of the federal tax on lump sum distributions. Iowa aiso imposes a minimum tax on certain tax preference items by certain taxpayers. The tax was computed at 7.5 percent of Iowa alternative taxable income.

Lump Sum Tax

A lump sum distribution is the receipt in one year of payments from a retirement pension or profit sharing fund. An individual may elect one of three alternatives for federal tax purposes. For 1989, $1.9 million in tax was reported by 2,048 individuals with lump sum distributions. This is a decrease of $500,000 or 21 percent from 1988.

Minimum Tax

The Iowa minimum tax is imposed on certain sources of income that are not subject to the regular income tax. Examples include depreciation, certain types of losses, or gains from incentive stock options.

For tax year 1989, the Iowa minimum tax was computed at 7.5 percent of Iowa alternative taxable income. Alternative taxable income is calculated by adding certain preference items to the taxpayers' regular taxable income less an exemption amount. (The exemption amounts are $35,000 for a married couple filing a joint return, $26,000 for a single filer or a head of household or $17,500 for a married taxpayer filing a separate return. The exemption amounts are reduced for taxpayers with high alternative minimum taxable incomes). The amount of the minimum tax owed to Iowa is the computed minimum tax in excess of the taxpayer's regular tax liability.

Over the last five years, Iowa minimum tax collections have been variable, primarily as a result of tax law changes concerning capital gains. Prior to 1987, 40% of net capital gains were included in ordinary income while the remaining 60% was considered as a tax preference in computing any potential minimum tax liability. In response to the repeal of the 60% capital gains exclusion effective in 1987, a large one-time increase in capital gains realizations occurred in 1986. This contributed to a growth from $6.8 million in minimum tax collections in 1985 to $30.4 million in 1986.

In 1987, with the repeal of the 60% capital gains exclusion from ordinary income, the tax preference item for the capital gains exclusion was eliminated from the minimum tax structure. This resulted in a significant decrease in minimum tax collections in 1987 where as only $1.5 million was collected from 822 returns. For 1988, this trend continued as approximately $637,000 was reported on 561 returns. For tax year 1989, the trend toward decreased minimum tax collections reversed as $866,000 was reported on 543 returns.

INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS
TAX YEARS 1988 AND 1989

A traditional measurement of a state's income tax structure is the incidence of the tax on residents in that state. This measurement reflects the percentage that net tax liability represents of net income (AGI). As the result of legislative changes affecting tax year 1982 and tax years thereafter, the completion of such an analysis on total returns does not reflect the true incidence of the Iowa tax on Iowans. Rather the data is distorted by the inclusion of income from non-Iowa sources of nonresidents and part-year residents. While the income reflects the total income, the tax paid is accurate and reflects the true liability after the deduction of the nonresident/part-year resident credit.

The impact of these provisions is to produce an incidence which is significantly less than that what is believed to be the true incidence of the tax on Iowans. While this reduction in incidence affects the incidence at all income levels, the most significant abnormalities occur at the middle and upper income levels.

The table below compares the "tax incidence" by income brackets for 1988 and 1989 returns. This data is for information purposes only and should not be interpreted as a true measurement of the incidence of the Iowa tax structure. Additional clarification of the subject may be obtained by contacting the Iowa Department of Revenue and Finance.

Table G

Adjusted Gross Income Classes	Tax Year 1989 AGI $ millions	Tax Year 1989 Tax Paid[1] $ millions	Tax Year 1989 Incidence[2]	Tax Year 1988 AGI $ millions	Tax Year 1988 Tax Paid[1] $ millions	Tax Year 1988 Incidence[2]
$ 0 - $ 4,999	$ 802.2	$ 1.2	0.15%	$ 833.2	$ 1.3	0.16%
$ 5,000 - $ 9,999	2,321.0	29.9	1.29%	2,328.7	30.2	1.30%
$10,000 - $13,999	2,539.5	58.5	2.30%	2,480.5	57.6	2.32%
$14,000 - $19,999	4,464.2	137.6	3.08%	4,332.1	133.8	3.09%
$20,000 - $24,999	3,782.3	135.9	3.59%	3,661.7	131.9	3.60%
$25,000 - $29,999	3,395.3	131.4	3.87%	3,262.6	126.5	3.88%
$30,000 - $39,999	4,973.4	203.6	4.09%	4,584.3	188.8	4.12%
$40,000 - $49,999	2,785.4	119.4	4.29%	2,460.9	105.9	4.30%
$50,000 - $74,999	2,908.9	126.8	4.36%	2,551.9	112.6	4.41%
$75,000 and over	8,539.5	254.0	2.97%	7,647.1	244.0	3.19%
Total	$ 36,511.8	$ 1,198.3	3.28%	$34,143.0	$1,132.6	3.32%

[1] Tax paid only reflects regular tax plus lump sum and minimum tax but does not account for capital gains refunds.

[2] Incidence is percent of tax paid to AGI.

METHODS OF PAYMENT
TAX YEAR 1989

Total tax paid as presented in the report represents the total tax received from withholding, estimated payments, and additional payments, plus any motor fuel credits and less refunds paid to taxpayers.

- Withholding of income taxes from wages and salaries is required of all employers making a payment of wages and salaries in Iowa to either resident or nonresident employees.
- Estimated payments are required to be filed during the year by any individual who can reasonably expect to incur $50 or more of tax liability on income not subject to withholding (revised to $200 beginning in 1990). Estimated payments are primarily paid by the self-employed and those with incomes from sources other than wages and salaries.
- Additional payments are those payments made to satisfy any remaining tax liability which is due at the time the return is filed.
- The motor fuel tax credit shown represents the credits allowed for any motor fuel tax paid on fuel used for nonhighway purposes.
- Overpayments - The amount shown represents the amount by which payments exceed the amount of the tax liability. The amount of overpayment may be refunded, credited to subsequent years' estimated tax payments, or offset against other liabilities owed to the State.

The various sources of funds serving as payment of taxes due and refunds paid are shown in the following table. As shown, withholding from employees paychecks composed the largest part of income tax revenue, with approximately 79 percent of all net tax liability.

Table H

METHOD OF PAYMENT
TAX YEAR 1989

Method	Amount	Percent of Tax Liability
Withholding	$ 941,756,083.06	78.59%
Estimated Payments	$ 238,783,690.00	19.93%
Additional Payments	$ 216,969,089.26	18.11%
Motor Fuel Credits	$ 9,550,151.50	0.80%
Sub-Total	$1,407,059,013.82	117.43%
Overpayments	$ 208,808,949.98	17.43%
Net Tax Liability	$1,198,250,063.84	100.00%

SCHOOL DISTRICT INCOME SURTAX

Upon voter approval, all public school districts in the state have the option of imposing a local school district income surtax. The school district income surtax is part of the enrichment program by which school boards may raise additional revenue. For tax year 1987, the income surtax could not exceed 20 percent of Iowa state income tax liability and could only be imposed in combination with an additional property tax not to exceed $1.08 per $1,000 of assessed value. Beginning in 1988, the maximum surtax rate was raised to 30 percent of the taxpayer's liability while the maximum additional property tax rate was raised to $1.62 per $1,000 of assessed value.

For tax year 1989, sixty school districts imposed a surtax with the percentage and amount of surtax as shown on page 20. Surtax revenues continue to expand having grown from $1.9 million in 1985 to $3.6 million in 1989.

TABLE I
SCHOOL DISTRICT SURTAX COLLECTED
TAX YEARS 1985 - 1989

	1985	1986	1987	1988	1989
# of districts	64	61	60	53	60

TABLE J

SCHOOL DISTRICT SURTAX COLLECTIONS
Tax Year 1989

School District	Percent of Surtax	Amount of Surtax	School District	Percent of Surtax	Amount of Surtax
Algona Community	8.75%	304,828.92	Lincoln Central Community	11.00%	34,828.69
Amana Community	5.00%	50,394.34	Lohrville Community	5.75%	18,336.80
Ames Community	4.25%	788,586.99	Lone Tree Community	2.25%	17,881.44
Armstrong-Ringsted Community	8.00%	80,891.50	Lytton Community	10.25%	27,711.25
Battle Creek Community	10.50%	38,740.86	Mallard Community	10.50%	29,129.47
Burt Community	11.00%	32,776.72	Meservey-Thornton Community	8.25%	38,239.85
Cal Community	7.00%	47,220.95	New Market Community	10.25%	25,484.76
Carson-Macedonia Community	6.50%	32,464.23	Northeast Communtiy	7.75%	68,447.93
Central Dallas Community	6.50%	53,154.04	Northeast Hamilton Community	8.75%	45,153.51
Charter Oak-Ute Community	11.50%	66,231.92	North Tama Community	10.75%	123,768.58
Clearfield Community	14.50%	26,347.10	Orient-Macksburg	12.00%	55,163.55
Deep River-Millersburg	13.25%	41,107.76	Palmer Consolidated	10.75%	23,778.92
Diagonal Community	19.50%	24,103.77	Paton-Churdan Community	10.50%	45,506.71
Dows Community	5.00%	21,087.18	Primghar Community	11.50%	53,969.99
Dumont Community	12.75%	43,592.16	Russell Community	9.50%	27,850.81
East Greene Community	11.50%	63,796.81	Sanborn Community	9.00%	54,713.90
East Monona Community	6.75%	19,645.68	Schaller Community	8.25%	36,411.32
Elk Horn-Kimballton Comm.	13.25%	56,870.68	Sioux Valley Community	12.25%	47,729.38
Everly Community	11.00%	51,044.82	South Clay Community	10.50%	40,238.49
Fonda Community	5.75%	22,294.08	Steamboat Rock Community	6.00%	12,063.89
Garnavillo Community	13.25%	65,948.47	Stratford Community	6.00%	24,026.66
Gilmore City-Bradgate Comm.	5.75%	22,775.67	Thompson Community	10.25%	31,905.92
Glidden-Ralston Community	10.00%	63,354.61	Titonka Consolidated	8.50%	41,005.23
Goldfield Community	9.25%	39,361.24	United Community	7.00%	52,790.36
Grand Community	10.50%	29,622.79	Van Meter Community	10.75%	117,902.83
Grand Valley Community	17.25%	31,697.53	Ventura Community	11.00%	66,713.15
Hedrick Community	6.00%	24,440.18	Wellsburg Community	9.00%	44,906.49
Irwin Community	7.00%	23,745.17	West Harrison Community	12.00%	76,807.03
Kanawha Community	3.75%	19,382.89	Whiting Community	10.00%	48,258.32
Klemme Community	10.50%	36,049.28	Woden-Crystal Lake Community	9.50%	31,179.76
			TOTAL		$3,584,363.33

OLYMPIC FUND CONTRIBUTIONS PROGRAM

Beginning in 1988, Iowa taxpayers were given the opportunity to designate contributions to an Olympic Fund administered by the United States Olympic Committee. Each single taxpayer was allowed to designate a two dollar contribution and married taxpayers were allowed to contribute two dollars each. After the monies collected are transferred to the Olympic Committee, half of the funds are to be returned to local amateur sports and Special Olympics programs in Iowa.

In the second year of the program, 14,099 contributors designated a total of $27,229 for the fund. As shown below, the total participation rate was less than one percent.

TABLE K

1989 Olympic Fund Contributions Program

Total Returns	Total Contributors	Total Amount Designated	Participation Rate
1,678,987	14,099	$27,229	0.84%

FISH AND GAME PROTECTION FUND

Iowa taxpayers are given the opportunity to contribute to a Fish and Wildlife Protection Fund administered by the Iowa Department of Natural Resources. Money from this fund is used for such programs as providing habitat, restoring declining species, public education and research. At least 50 percent of the money derived from contributions must be used to preserve, protect, perpetuate, and enhance nongame wildlife. Prior to 1984, only persons receiving a refund were eligible to contribute to the checkoff, with their refund reduced by the amount of contribution. However, beginning in 1984, individuals who have a tax liability may contribute to the fund in addition to their regular tax liability.

For 1989, $190,409 was identified as having been contributed from 32,862 participants. This is an average contribution of $5.79 per person. This compares to an average contribution of $5.60 in 1988 when 36,099 individuals contributed $202,255. The table below shows the amount that was contributed according to filing status.

Table L

1989 Iowa Fish and Game Protection Fund
Total Returns By Filing Status

Filing Status	No. of Returns	---- Participants ---- Number	Participation Rate	Amount of Contributions
Single, Head of Household and Qualifying Widow(er)	600,464	11,566	1.93%	$ 66,739
Married filing Joint	228,390	4,852	2.12%	$ 34,101
Married filing Separate	850,073	16,444	1.93%	$ 89,569
Totals	1,678,927	32,862	1.96%	$190,409

INCOME TAX POLITICAL CHECKOFF

Individuals are allowed to designate $1.50 of state funds to be given to qualifying political parties or a taxpayer may choose to give $1.50 to the Iowa Election Campaign Fund to be divided evenly among eligible parties. Use of the checkoff has no effect on an individual's income tax liaibilty, resulting in neither a decrease in refund, nor an increase in the amount of remittance required. Usage of the checkoff is limited to those taxpayers with at least $1.50 of tax liability per taxpayer. Married persons may use the checkoff regardless of whether filing joint or separate returns as long as they have the minimum tax liability.

For tax year 1989 returns filed in calendar year 1990, 137,419 filers designated a total of approximately $206,000 for a participation rate of 8.95 percent. This compares to a rate of 9.06 percent for tax year 1988 returns when 135,317 taxpayers contributed. The amounts that were contributed by filing status are presented in the table below. More detailed use of the checkoff is shown on Tables 32 and 33 of the Statistical Appendix.

Table M

POLITICAL CHECKOFF BY FILING STATUS

Filing Status	No. of Filers	Eligibles Number	Eligibles Percent	Participants Number	Participants Percent	Political Democrats	Political Republicans	Political Split	Participation Rate
Single	600,464	420,415	27.37%	37,308	27.15%	15,386	10,348	11,574	8.87%
Married Joint	456,780	350,403	22.81%	38,009	27.66%	13,475	14,453	10,081	10.85%
Married Separate	850,073	765,291	49.82%	62,102	45.19%	22,791	22,245	17,066	8.11%
Totals	1,907,317	1,536,109	100.00%	137,419	100.00%	51,652	47,046	38,721	8.95%

LONG TERM CAPITAL GAIN REFUND PROGRAM

As with the federal tax law changes for 1987, Iowa taxpayers are required to include 100% of their capital gains income in computing their tax. However, taxpayers may file a claim for a refund for a portion of the taxes paid on such income. In filing a claim a taxpayer recomputes tax based on a 60% exclusion of capital gains income with a maximum exclusion of $10,500. The difference between this recomputation of tax and their original tax payments determines the amount a taxpayer may claim as a refund. However, if the total number of claims exceeds $8 million each taxpayer's refund is prorated accordingly such that the total amount refunded under this program is $8 million.

For tax year 1989, 103,000 households claimed $20 million in capital gains refunds. However, since total refund payments may not exceed $8 million, each claim was reduced to 40% of the amount claimed.

Table N presents the number of households and the amount of capital gains refunds received by size of refund. This data is compiled on a household basis as opposed to a returns basis, thus the number of households data and any distributional analysis is not comparable to other data in this report.

As indicated in Table N, over one-half of all capital gains refunds issued (60.38%) were for less than $50. In contrast, of the eight million dollars that was paid, over two-thirds of this amount (73.73%) went to taxpayers with refunds in excess of $100.

TABLE N
NUMBER AND AMOUNT OF 1989 CAPITAL GAIN REFUNDS
BY SIZE OF REFUND

Amount of Refund	Number of Refunds	Pct. Dist.	Amount Refunded	Pct. Dist.
$ 0.01 - $ 10.00	28,399*	27.63%	$ 120,351.70	1.50%
$ 10.00 - $ 25.00	17,721	17.24%	$ 296,170.08	3.70%
$ 25.00 - $ 50.00	15,943	15.51%	$ 577,235.59	7.22%
$ 50.00 - $ 75.00	9,272	9.02%	$ 572,937.81	7.16%
$ 75.00 - $100.00	6,159	5.99%	$ 534,681.48	6.69%
$100.00 - $200.00	12,152	11.82%	$1,718,818.48	21.49%
$200.00 - $300.00	5,632	5.48%	$1,395,773.18	17.45%
$300.00 AND OVER	7,509	7.31%	$2,781,807.51	34.79%
	102,787	100.00%	$7,997,775.83	100.00%

(*)Approximately 3,785 claims were for less than $1.00

INCOME TAX ABATEMENT

The Director of Revenue and Finance is provided the statutory authority "to abate any portion of tax, interest or penalties which he determines are excessive in amount, or erroneously or illegally assessed." Abatements apply to those cases in which the initial protest occurs after the 60 day appeal period has expired and in which the taxpayer produced records substantiating the tax filer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar 1990.

TABLE O
INDIVIDUAL INCOME TAX ABATEMENTS
JANUARY 1, 1990 THROUGH DECEMBER 31, 1990

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amounts
2,517	$2,920,362.58	$280,020.70	$921,742.08	$4,122,125.36

STATISTICAL APPENDIX
GLOSSARY

Pay Returns - returns with tax greater than zero.

No Pay Returns - returns in which tax is zero.

Filing Status

Single - includes filing status 1 (single), 5 (unmarried head of household), and 6 (surviving spouse).

Married Joint - filing status 2 (one return filed by the married couple).

Married Separate - filing status 3 & 4 (married couple filing separately, either on a combined return or on separate returns). Returns are considered separately if filing on the same return form.

Adjusted Gross Income (Iowa Net Income) - from line 27 of Iowa 1040 or line 4 of 1040A.

Net Taxable Income - from line 46 Iowa 1040 or line 8 Iowa 1040A.

Tax Paid - from line 64 Iowa 1040 less any out of state credits or research/new jobs/minimum tax carryforward credits or line 15 Iowa 1040A. The amount of tax paid does not reflect any adjustments for capital gains refunds.

Additional Payments - money submitted with extensions or tax return.

Federal Tax

Payments - total amount of federal income tax paid during the tax year.

Refunds - total amount of federal income tax refunds received during the year.

Deduction - net amount of payments and refunds.

TABLE 1

TOTAL PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	153,217	$ 264,470,540	$ 110,631,560	182,212	11,836	$ 56,597.65
$ 3,000 - $ 3,999	68,003	$ 237,799,840	$ 141,451,082	87,149	6,234	$ 194,945.32
$ 4,000 - $ 4,999	66,698	$ 299,978,696	$ 195,041,362	90,706	8,206	$ 876,297.14
$ 5,000 - $ 5,999	67,246	$ 369,582,713	$ 247,597,851	96,906	10,917	$ 2,340,216.19
$ 6,000 - $ 6,999	65,181	$ 423,301,056	$ 291,808,176	96,505	12,458	$ 4,083,772.71
$ 7,000 - $ 7,999	62,088	$ 465,500,467	$ 328,843,702	92,990	13,700	$ 5,795,262.09
$ 8,000 - $ 8,999	60,674	$ 515,428,215	$ 371,611,451	89,506	15,150	$ 7,863,934.61
$ 9,000 - $ 9,999	57,631	$ 547,231,949	$ 400,376,940	83,646	15,786	$ 9,845,306.22
$ 10,000 - $ 11,999	109,678	$ 1,204,735,544	$ 899,883,848	154,990	34,708	$ 25,273,374.22
$ 12,000 - $ 13,999	102,769	$ 1,334,724,696	$ 1,015,546,944	140,455	39,206	$ 33,190,586.51
$ 14,000 - $ 15,999	95,735	$ 1,434,845,730	$ 1,104,242,558	127,652	43,350	$ 40,588,366.81
$ 16,000 - $ 17,999	87,790	$ 1,490,872,757	$ 1,155,465,306	115,232	45,708	$ 46,117,467.08
$ 18,000 - $ 19,999	81,037	$ 1,538,482,199	$ 1,196,022,113	105,263	48,595	$ 50,878,185.03
$ 20,000 - $ 21,999	73,891	$ 1,550,012,623	$ 1,207,847,595	95,369	49,382	$ 54,103,141.21
$ 22,000 - $ 24,999	95,185	$ 2,232,322,598	$ 1,736,056,623	122,795	69,645	$ 81,779,733.83
$ 25,000 - $ 29,999	124,051	$ 3,395,296,319	$ 2,622,684,961	159,966	100,132	$ 131,416,348.88
$ 30,000 - $ 34,999	87,690	$ 2,832,812,697	$ 2,167,978,913	115,346	78,891	$ 114,541,741.29
$ 35,000 - $ 39,999	57,354	$ 2,140,603,373	$ 1,623,968,141	77,796	55,336	$ 89,032,312.75
$ 40,000 - $ 49,999	62,829	$ 2,785,437,255	$ 2,089,281,644	88,460	64,997	$ 119,428,248.45
$ 50,000 - $ 74,999	48,996	$ 2,908,867,691	$ 2,115,678,130	73,609	51,544	$ 126,808,007.87
$ 75,000 - $ 99,999	14,116	$ 1,207,805,888	$ 849,928,580	21,729	14,562	$ 53,829,383.64
$100,000 AND OVER	19,757	$ 7,331,647,977	$ 5,006,478,783	30,601	20,321	$ 200,111,229.70
NO AGI	17,311	$ 0	$ 358,108	31,741	8,634	$ 95,604.64
TOTALS	1,678,927	$ 36,511,760,823	$ 26,878,784,371	2,280,624	819,298	$ 1,198,250,063.84

TABLE 2
TOTAL PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	2,808	$ 7,292,704	$ 7,318,230	2,883	101	$ 56,597.65
$ 3,000 - $ 3,999	17,583	$ 64,405,257	$ 48,423,582	17,842	527	$ 194,945.32
$ 4,000 - $ 4,999	40,797	$ 183,928,723	$ 132,074,454	45,095	2,200	$ 876,297.14
$ 5,000 - $ 5,999	53,184	$ 292,435,318	$ 215,977,196	64,892	4,264	$ 2,340,216.19
$ 6,000 - $ 6,999	52,495	$ 341,019,129	$ 255,182,546	65,697	5,688	$ 4,083,772.71
$ 7,000 - $ 7,999	50,501	$ 378,588,660	$ 286,163,585	63,900	6,830	$ 5,795,262.09
$ 8,000 - $ 8,999	55,815	$ 474,665,837	$ 355,942,269	77,321	12,173	$ 7,863,934.61
$ 9,000 - $ 9,999	54,895	$ 521,320,933	$ 393,029,379	77,472	14,641	$ 9,845,306.22
$ 10,000 - $ 11,999	105,697	$ 1,161,227,253	$ 887,050,917	146,519	33,125	$ 25,273,374.22
$ 12,000 - $ 13,999	100,206	$ 1,301,520,734	$ 1,006,085,348	135,282	38,202	$ 33,190,586.51
$ 14,000 - $ 15,999	94,015	$ 1,409,124,308	$ 1,097,228,461	124,240	42,768	$ 40,588,366.81
$ 16,000 - $ 17,999	86,481	$ 1,468,640,178	$ 1,148,668,338	112,733	45,260	$ 46,117,467.08
$ 18,000 - $ 19,999	79,990	$ 1,518,648,090	$ 1,189,579,151	103,306	48,266	$ 50,878,185.03
$ 20,000 - $ 21,999	73,149	$ 1,534,462,090	$ 1,201,698,468	94,080	49,113	$ 54,103,141.21
$ 22,000 - $ 24,999	94,453	$ 2,215,191,343	$ 1,728,517,546	121,551	69,336	$ 81,779,733.83
$ 25,000 - $ 29,999	123,246	$ 3,373,250,127	$ 2,611,926,427	158,704	99,802	$ 131,416,348.88
$ 30,000 - $ 34,999	87,149	$ 2,815,389,573	$ 2,159,340,244	114,507	78,653	$ 114,541,741.29
$ 35,000 - $ 39,999	56,970	$ 2,126,242,231	$ 1,616,949,094	77,178	55,126	$ 89,032,312.75
$ 40,000 - $ 49,999	62,408	$ 2,766,685,899	$ 2,079,524,321	87,771	64,748	$ 119,428,248.45
$ 50,000 - $ 74,999	48,515	$ 2,879,575,846	$ 2,100,744,066	72,739	51,243	$ 126,808,007.87
$ 75,000 - $ 99,999	13,885	$ 1,188,043,850	$ 839,437,866	21,322	14,396	$ 53,829,383.64
$100,000 AND OVER	19,095	$ 6,801,927,566	$ 4,692,113,868	29,397	19,797	$ 200,111,229.70
NO AGI	62	$ 0	$ 214,324	102	33	$ 95,604.64
TOTALS	1,373,399	$ 34,823,585,649	$ 26,053,189,680	1,814,533	756,292	$ 1,198,250,063.84

TABLE 3
TOTAL NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	150,409	$ 257,177,836	$ 103,313,330	179,329	11,735	$ .00
$ 3,000 - $ 3,999	50,420	$ 173,394,583	$ 93,027,500	69,307	5,707	$ .00
$ 4,000 - $ 4,999	25,901	$ 116,049,973	$ 62,966,908	45,611	6,006	$ .00
$ 5,000 - $ 5,999	14,062	$ 77,147,395	$ 31,620,655	32,014	6,653	$ .00
$ 6,000 - $ 6,999	12,686	$ 82,281,927	$ 36,625,630	30,808	6,770	$ .00
$ 7,000 - $ 7,999	11,587	$ 86,911,807	$ 42,680,117	29,090	6,870	$ .00
$ 8,000 - $ 8,999	4,859	$ 40,762,378	$ 15,669,182	12,185	2,977	$ .00
$ 9,000 - $ 9,999	2,736	$ 25,911,016	$ 7,347,561	6,174	1,145	$ .00
$ 10,000 - $ 11,999	3,981	$ 43,508,291	$ 12,832,931	8,471	1,583	$ .00
$ 12,000 - $ 13,999	2,563	$ 33,203,962	$ 9,461,596	5,173	1,004	$ .00
$ 14,000 - $ 15,999	1,720	$ 25,721,422	$ 7,014,097	3,412	582	$ .00
$ 16,000 - $ 17,999	1,309	$ 22,232,579	$ 6,796,968	2,499	448	$ .00
$ 18,000 - $ 19,999	1,047	$ 19,834,109	$ 6,442,962	1,957	329	$ .00
$ 20,000 - $ 21,999	742	$ 15,550,533	$ 6,149,127	1,289	269	$ .00
$ 22,000 - $ 24,999	732	$ 17,131,255	$ 7,539,077	1,244	309	$ .00
$ 25,000 - $ 29,999	805	$ 22,046,192	$ 10,758,534	1,262	330	$ .00
$ 30,000 - $ 34,999	541	$ 17,423,124	$ 8,638,669	839	238	$ .00
$ 35,000 - $ 39,999	384	$ 14,361,142	$ 7,019,047	618	210	$ .00
$ 40,000 - $ 49,999	421	$ 18,751,356	$ 9,757,323	689	249	$ .00
$ 50,000 - $ 74,999	481	$ 29,291,845	$ 14,934,064	870	301	$ .00
$ 75,000 - $ 99,999	231	$ 19,762,038	$ 10,490,714	407	166	$ .00
$100,000 AND OVER	662	$ 529,720,411	$ 314,364,915	1,204	524	$ .00
NO AGI	17,249	$ 0	$ 143,784	31,639	8,601	$ .00
TOTALS	305,528	$ 1,688,175,174	$ 825,594,691	466,091	63,006	$ .00

TABLE 4

TOTAL SINGLE PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	61	$ 110,526	$ 137,145	74	7	$ 11,21[illegible].54
$ 3,000 - $ 3,999	6,161	$ 23,394,880	$ 15,454,263	6,170	12	$ 32,282.38
$ 4,000 - $ 4,999	18,755	$ 84,044,359	$ 56,722,447	19,320	222	$ 335,061.37
$ 5,000 - $ 5,999	25,797	$ 141,603,466	$ 102,141,427	30,644	527	$ 1,058,719.97
$ 6,000 - $ 6,999	23,592	$ 153,088,453	$ 113,243,187	29,350	742	$ 1,806,293.83
$ 7,000 - $ 7,999	21,137	$ 158,358,023	$ 119,011,842	26,731	864	$ 2,434,560.23
$ 8,000 - $ 8,999	22,600	$ 192,092,296	$ 144,121,475	29,849	3,147	$ 3,264,307.65
$ 9,000 - $ 9,999	21,319	$ 202,433,170	$ 152,990,394	28,334	3,789	$ 3,917,943.31
$ 10,000 - $ 11,999	39,831	$ 437,276,050	$ 335,427,591	52,895	8,025	$ 9,684,566.41
$ 12,000 - $ 13,999	35,861	$ 465,487,903	$ 361,414,032	47,405	8,069	$ 12,103,177.68
$ 14,000 - $ 15,999	32,432	$ 485,822,701	$ 379,724,977	42,647	8,144	$ 14,192,725.13
$ 16,000 - $ 17,999	28,119	$ 477,102,175	$ 374,307,048	36,870	7,407	$ 15,176,421.59
$ 18,000 - $ 19,999	23,933	$ 454,027,582	$ 356,359,858	31,232	6,722	$ 15,337,271.39
$ 20,000 - $ 21,999	20,410	$ 427,883,653	$ 335,454,206	26,386	5,927	$ 15,205,557.39
$ 22,000 - $ 24,999	24,254	$ 568,180,015	$ 443,405,796	31,204	7,433	$ 21,099,718.24
$ 25,000 - $ 29,999	28,375	$ 775,582,368	$ 596,936,249	37,040	9,155	$ 30,005,208.14
$ 30,000 - $ 34,999	18,089	$ 583,614,783	$ 441,406,388	24,245	5,914	$ 23,261,578.52
$ 35,000 - $ 39,999	10,990	$ 409,505,083	$ 305,471,759	15,155	3,783	$ 16,595,662.94
$ 40,000 - $ 49,999	10,435	$ 461,112,835	$ 341,007,795	14,725	3,503	$ 19,319,201.21
$ 50,000 - $ 74,999	6,938	$ 409,113,763	$ 295,387,633	10,350	2,087	$ 17,758,636.59
$ 75,000 - $ 99,999	1,748	$ 149,213,934	$ 106,933,934	2,667	392	$ 6,988,615.82
$100,000 AND OVER	2,275	$ 864,145,098	$ 609,321,292	3,387	630	$ 22,960,904.35
NO AGI	12	$ 0	$ 17,695	16	5	$ 6,076.29
TOTALS	423,124	$ 7,923,193,026	$ 5,986,398,433	546,704	86,506	$ 252,555,704.97

TABLE 5

TOTAL SINGLE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	102,789	$ 172,107,348	$ 54,940,657	112,532	6,445	$ .00
$ 3,000 - $ 3,999	31,624	$ 108,354,178	$ 60,412,849	37,285	3,016	$ .00
$ 4,000 - $ 4,999	14,487	$ 65,187,744	$ 39,716,983	20,890	2,925	$ .00
$ 5,000 - $ 5,999	4,881	$ 26,785,754	$ 9,734,429	9,126	3,039	$ .00
$ 6,000 - $ 6,999	4,359	$ 28,236,333	$ 11,028,940	8,375	3,213	$ .00
$ 7,000 - $ 7,999	3,731	$ 28,004,370	$ 12,271,443	7,203	3,058	$ .00
$ 8,000 - $ 8,999	1,627	$ 13,703,112	$ 4,059,723	3,086	1,029	$ .00
$ 9,000 - $ 9,999	1,105	$ 10,469,699	$ 2,420,269	2,082	403	$ .00
$ 10,000 - $ 11,999	1,765	$ 19,340,794	$ 4,655,324	3,313	615	$ .00
$ 12,000 - $ 13,999	1,196	$ 15,484,663	$ 3,299,007	2,239	396	$ .00
$ 14,000 - $ 15,999	766	$ 11,445,997	$ 1,572,858	1,441	138	$ .00
$ 16,000 - $ 17,999	551	$ 9,361,982	$ 1,249,773	1,036	64	$ .00
$ 18,000 - $ 19,999	415	$ 7,829,126	$ 1,036,855	769	32	$ .00
$ 20,000 - $ 21,999	253	$ 5,298,957	$ 922,159	456	26	$ .00
$ 22,000 - $ 24,999	165	$ 3,853,705	$ 737,398	286	16	$ .00
$ 25,000 - $ 29,999	199	$ 5,431,215	$ 1,464,627	315	38	$ .00
$ 30,000 - $ 34,999	101	$ 3,267,760	$ 578,393	160	13	$ .00
$ 35,000 - $ 39,999	81	$ 3,009,106	$ 787,611	128	13	$ .00
$ 40,000 - $ 49,999	74	$ 3,311,675	$ 931,373	110	10	$ .00
$ 50,000 - $ 74,999	80	$ 4,749,811	$ 1,358,556	126	16	$ .00
$ 75,000 - $ 99,999	26	$ 2,147,700	$ 561,644	41	8	$ .00
$100,000 AND OVER	66	$ 47,526,536	$ 21,957,303	94	23	$ .00
NO AGI	6,999	$ 0	$ 29,133	8,921	809	$ .00
TOTALS	177,340	$ 594,907,565	$ 235,727,307	220,014	25,345	$ .00

TABLE 6

TOTAL MARRIED JOINT PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	16	$ 30,368	$ 806	44	9	$ 11,35[illegible].22
$ 3,000 - $ 3,999	6	$ 21,173	$ 7,968	18	0	$ 1,183.53
$ 4,000 - $ 4,999	13	$ 58,184	$ 20,984	36	0	$ 2,263.02
$ 5,000 - $ 5,999	45	$ 252,451	$ 150,002	106	20	$ 7,870.96
$ 6,000 - $ 6,999	299	$ 1,984,397	$ 1,153,188	643	126	$ 11,257.54
$ 7,000 - $ 7,999	553	$ 4,119,696	$ 2,404,669	1,282	223	$ 24,570.50
$ 8,000 - $ 8,999	4,508	$ 38,591,717	$ 24,176,700	12,149	2,176	$ 189,560.25
$ 9,000 - $ 9,999	5,485	$ 52,091,137	$ 33,656,899	14,861	3,397	$ 565,307.95
$ 10,000 - $ 11,999	10,991	$ 120,723,165	$ 81,012,891	28,679	8,009	$ 1,801,645.30
$ 12,000 - $ 13,999	10,733	$ 139,474,747	$ 97,205,380	26,518	9,594	$ 2,670,786.10
$ 14,000 - $ 15,999	10,321	$ 154,713,664	$ 110,987,086	24,439	10,609	$ 3,637,205.27
$ 16,000 - $ 17,999	9,917	$ 168,517,282	$ 123,455,257	22,741	10,942	$ 4,527,468.99
$ 18,000 - $ 19,999	9,752	$ 185,283,347	$ 137,763,706	21,837	11,592	$ 5,473,088.49
$ 20,000 - $ 21,999	9,726	$ 204,109,833	$ 153,810,327	21,318	12,166	$ 6,481,791.30
$ 22,000 - $ 24,999	13,581	$ 318,707,277	$ 241,989,679	29,372	17,384	$ 10,844,814.77
$ 25,000 - $ 29,999	19,340	$ 530,356,421	$ 406,342,737	40,929	25,703	$ 19,377,804.78
$ 30,000 - $ 34,999	16,113	$ 521,758,945	$ 401,065,292	33,720	22,292	$ 20,184,333.20
$ 35,000 - $ 39,999	12,521	$ 468,199,791	$ 359,020,067	26,116	17,683	$ 18,692,690.05
$ 40,000 - $ 49,999	16,379	$ 728,631,537	$ 551,842,315	34,437	23,538	$ 29,449,031.52
$ 50,000 - $ 74,999	15,564	$ 928,639,683	$ 674,022,033	33,244	22,279	$ 35,626,419.06
$ 75,000 - $ 99,999	4,654	$ 398,131,584	$ 275,578,836	10,074	6,566	$ 14,268,548.90
$100,000 AND OVER	6,147	$ 2,762,525,602	$ 1,890,636,656	13,627	8,230	$ 39,929,970.05
NO AGI	23	$ 0	$ 21,039	54	24	$ 80,426.54
TOTALS	176,687	$ 7,726,922,001	$ 5,566,324,517	396,244	212,562	$ 213,859,389.29

TABLE 7

TOTAL MARRIED JOINT NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	7,152	$ 11,925,299	$ 165,339	20,452	3,834	$ .00
$ 3,000 - $ 3,999	3,802	$ 13,370,239	$ 1,915,669	11,153	1,835	$ .00
$ 4,000 - $ 4,999	4,578	$ 20,683,114	$ 6,408,831	13,507	2,127	$ .00
$ 5,000 - $ 5,999	5,955	$ 32,847,351	$ 13,517,409	17,844	2,870	$ .00
$ 6,000 - $ 6,999	6,589	$ 42,830,374	$ 20,801,290	19,791	3,142	$ .00
$ 7,000 - $ 7,999	6,762	$ 50,766,455	$ 27,084,935	20,293	3,475	$ .00
$ 8,000 - $ 8,999	2,492	$ 20,788,173	$ 9,078,971	8,056	1,652	$ .00
$ 9,000 - $ 9,999	1,060	$ 10,024,835	$ 2,550,659	3,316	565	$ .00
$ 10,000 - $ 11,999	1,294	$ 14,[illegible]3,577	$ 3,027,995	4,017	672	$ .00
$ 12,000 - $ 13,999	708	$ 9,177,715	$ 1,671,854	2,139	427	$ .00
$ 14,000 - $ 15,999	477	$ 7,126,037	$ 1,085,733	1,415	314	$ .00
$ 16,000 - $ [illegible],999	336	$ 5,708.880	$ 932,205	[illegible]89	262	$ .00
$ 18,000 - $ 19,999	263	$ 4,986,001	$ 783,743	782	166	$ .00
$ 20,000 - $ 21,999	163	$ 3,419,365	$ 622,005	461	143	$ .00
$ 22,000 - $ 24,999	204	$ 4,779,944	$ 1,132,608	563	158	$ .00
$ 25,000 - $ 29,999	201	$ 5,571,960	$ 1,733,080	517	172	$ .00
$ 30,000 - $ 34,999	142	$ 4,560,751	$ 1,640,711	347	136	$ .00
$ 35,000 - $ 39,999	121	$ 4,532,162	$ 1,800,649	290	118	$ .00
$ 40,000 - $ 49,999	156	$ 7,032,498	$ 3,174,182	362	152	$ .00
$ 50,000 - $ 74,999	232	$ 14,347,996	$ 6,832,772	547	212	$ .00
$ 75,000 - $ 99,999	123	$ 10,615,364	$ 5,258,708	272	131	$ .00
$100,000 AND OVER	386	$ 324,746,386	$ 182,655,483	862	394	$ .00
NO AGI	8,507	$ 0	$ 9,794	20,622	7,124	$ .00
TOTALS	51,703	$ 623,934,476	$ 293,884,625	148,597	30,081	$ .00

TABLE 8

TOTAL MARRIED SEPARATE PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	2,731	$ 7,151,810	$ 7,180,279	2,765	85	$ 34,037.89
$ 3,000 - $ 3,999	11,416	$ 40,989,204	$ 32,961,351	11,654	515	$ 161,479.41
$ 4,000 - $ 4,999	22,029	$ 99,826,180	$ 75,331,023	25,731	1,978	$ 538,972.75
$ 5,000 - $ 5,999	27,342	$ 150,579,401	$ 113,685,767	34,142	3,717	$ 1,273,625.26
$ 6,000 - $ 6,999	28,604	$ 185,946,279	$ 140,786,171	35,704	4,820	$ 2,266,221.34
$ 7,000 - $ 7,999	28,811	$ 216,110,941	$ 164,747,074	35,887	5,743	$ 3,336,131.36
$ 8,000 - $ 8,999	28,707	$ 243,981,824	$ 187,644,094	35,323	6,850	$ 4,410,066.71
$ 9,000 - $ 9,999	28,091	$ 266,796,626	$ 206,382,086	34,277	7,455	$ 5,362,054.96
$ 10,000 - $ 11,999	54,875	$ 603,228,038	$ 470,610,435	64,945	17,091	$ 13,787,162.51
$ 12,000 - $ 13,999	53,612	$ 696,558,084	$ 547,465,936	61,359	20,539	$ 18,416,622.73
$ 14,000 - $ 15,999	51,262	$ 768,587,943	$ 606,516,398	57,154	24,015	$ 22,758,436.41
$ 16,000 - $ 17,999	48,445	$ 823,020,721	$ 650,906,033	53,122	26,911	$ 26,413,576.50
$ 18,000 - $ 19,999	46,305	$ 879,337,161	$ 695,455,587	50,237	29,952	$ 30,067,825.15
$ 20,000 - $ 21,999	43,013	$ 902,468,604	$ 712,433,935	46,376	31,020	$ 32,415,792.52
$ 22,000 - $ 24,999	56,618	$ 1,328,304,051	$ 1,043,122,071	60,975	44,519	$ 49,835,200.82
$ 25,000 - $ 29,999	75,531	$ 2,067,311,338	$ 1,608,647,441	80,735	64,944	$ 82,033,335.96
$ 30,000 - $ 34,999	52,947	$ 1,710,015,845	$ 1,316,868,564	56,542	50,447	$ 71,095,829.57
$ 35,000 - $ 39,999	33,459	$ 1,248,537,357	$ 952,457,268	35,907	33,660	$ 53,743,959.76
$ 40,000 - $ 49,999	35,594	$ 1,576,941,527	$ 1,186,674,211	38,609	37,707	$ 70,660,015.72
$ 50,000 - $ 74,999	26,013	$ 1,541,822,400	$ 1,131,334,400	29,145	26,877	$ 73,422,952.22
$ 75,000 - $ 99,999	7,483	$ 640,698,33?	$ 456,925,096	8,581	7,438	$ 32,572,218.92
$100,000 AND OVER	10,673	$ 3,175,256,956	$ 2,192,155,920	12,383	10,937	$ 137,220,355.30
NO AGI	27	$ 0	$ 175,590	32	4	$ 9,101.81
TOTALS	773,588	$ 19,173,470,622	$ 14,500,466,730	871,585	457,224	$ 731,834,969.58

TABLE 9

TOTAL MARRIED SEPARATE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	40,468	$ 73,145,189	$ 48,207,334	46,345	1,456	$ .00
$ 3,000 - $ 3,999	14,994	$ 51,670,166	$ 30,698,982	20,869	856	$ .00
$ 4,000 - $ 4,999	6,836	$ 30,179,115	$ 16,841,094	11,214	954	$ .00
$ 5,000 - $ 5,999	3,226	$ 17,514,290	$ 8,368,817	5,044	744	$ .00
$ 6,000 - $ 6,999	1,738	$ 11,215,220	$ 4,795,400	2,642	415	$ .00
$ 7,000 - $ 7,999	1,094	$ 8,140,982	$ 3,323,739	1,594	337	$ .00
$ 8,000 - $ 8,999	740	$ 6,271,093	$ 2,530,488	1,043	296	$ .00
$ 9,000 - $ 9,999	571	$ 5,416,482	$ 2,376,633	776	177	$ .00
$ 10,000 - $ 11,999	922	$ 10,073,920	$ 5,149,612	1,141	296	$ .00
$ 12,000 - $ 13,999	659	$ 8,541,584	$ 4,490,735	795	181	$ .00
$ 14,000 - $ 15,999	477	$ 7,149,388	$ 4,355,506	556	130	$ .00
$ 16,000 - $ 17,999	422	$ 7,161,717	$ 4,614,990	474	122	$ .00
$ 18,000 - $ 19,999	369	$ 7,018,982	$ 4,622,364	406	131	$ .00
$ 20,000 - $ 21,999	326	$ 6,832,211	$ 4,604,963	372	100	$ .00
$ 22,000 - $ 24,999	363	$ 8,497,606	$ 5,669,071	395	135	$ .00
$ 25,000 - $ 29,999	405	$ 11,043,017	$ 7,560,827	430	120	$ .00
$ 30,000 - $ 34,999	298	$ 9,594,613	$ 6,419,565	332	89	$ .00
$ 35,000 - $ 39,999	182	$ 6,819,874	$ 4,430,787	200	79	$ .00
$ 40,000 - $ 49,999	191	$ 8,407,183	$ 5,651,768	217	87	$ .00
$ 50,000 - $ 74,999	169	$ 10,194,038	$ 6,742,736	197	73	$ .00
$ 75,000 - $ 99,999	82	$ 6,998,974	$ 4,670,362	94	27	$ .00
$100,000 AND OVER	210	$ 157,447,489	$ 109,752,129	248	107	$ .00
NO AGI	1,743	$ 0	$ 104,857	2,096	668	$ .00
TOTALS	76,485	$ 469,333,133	$ 295,982,759	97,480	7,580	$ .00

TABLE 10

TOTAL PAY AND NO-PAY RETURNS BY SD-COUNTY-NBR

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	4,600	$ 71,829,843	$ 54,524,988	6,776	2,007	$ 2,546,569.38
ADAMS	2,680	$ 36,580,565	$ 28,244,755	3,958	1,229	$ 1,251,96[illegible].60
ALLAMAKEE	8,094	$ 119,123,636	$ 91,021,779	11,095	4,174	$ 4,033,310.12
APPANOOSE	6,816	$ 98,232,531	$ 74,220,840	10,039	3,339	$ 3,345,665.34
AUDUBON	4,107	$ 59,859,487	$ 45,393,363	6,031	1,866	$ 2,112,034.44
BENTON	12,921	$ 219,924,227	$ 169,099,664	17,604	6,260	$ 8,306,339.67
BLACK HAWK	65,742	$ 1,351,234,415	$ 1,005,573,205	89,128	32,135	$ 54,206,979.03
BOONE	14,641	$ 263,072,448	$ 199,081,070	19,819	6,615	$ 10,068,300.91
BREMER	14,047	$ 255,844,147	$ 194,198,392	19,134	7,243	$ 9,875,448.31
BUCHANAN	10,632	$ 187,172,679	$ 142,078,681	14,863	6,405	$ 7,266,470.44
BUENA VISTA	11,490	$ 201,438,034	$ 151,383,516	16,048	5,622	$ 7,635,256.14
BUTLER	8,903	$ 137,106,429	$ 104,636,663	12,743	4,449	$ 4,941,783.41
CALHOUN	7,028	$ 114,911,501	$ 86,864,850	10,310	3,371	$ 4,255,147.01
CARROLL	13,008	$ 220,205,100	$ 164,330,591	17,494	7,223	$ 8,155,283.61
CASS	9,267	$ 149,864,715	$ 113,962,721	13,117	4,446	$ 5,431,849.37
CEDAR	10,501	$ 180,204,234	$ 137,748,269	14,297	4,957	$ 6,708,206.46
CERRO GORDO	27,229	$ 499,806,020	$ 373,128,910	36,954	12,248	$ 18,842,006.69
CHEROKEE	8,350	$ 139,359,541	$ 106,848,916	11,697	4,220	$ 5,298,501.68
CHICKASAW	7,845	$ 125,452,222	$ 96,808,588	10,772	4,108	$ 4,724,954.02
CLARKE	4,742	$ 70,878,457	$ 53,667,319	6,752	2,256	$ 2,461,679.68
CLAY	10,548	$ 185,768,762	$ 138,511,221	14,352	5,193	$ 7,030,878.15
CLAYTON	10,586	$ 155,140,259	$ 119,023,618	14,726	5,595	$ 5,345,163.76
CLINTON	28,800	$ 523,988,875	$ 397,413,861	39,564	14,496	$ 20,235,151.82
CRAWFORD	9,863	$ 152,548,827	$ 115,150,476	13,580	5,174	$ 5,525,056.61
DALLAS	18,531	$ 360,095,657	$ 267,707,657	24,558	9,375	$ 13,813,831.63
DAVIS	4,146	$ 61,008,305	$ 46,779,627	6,005	2,278	$ 2,182,649.61
DECATUR	3,837	$ 53,127,352	$ 40,224,089	5,595	1,986	$ 1,721,862.37
DELAWARE	10,027	$ 161,759,613	$ 123,911,479	13,524	5,875	$ 6,038,647.27
DES MOINES	24,585	$ 468,254,422	$ 353,178,976	33,642	11,788	$ 18,227,811.84
DICKINSON	9,356	$ 171,883,025	$ 125,720,841	13,129	3,989	$ 6,390,440.06
DUBUQUE	50,872	$ 965,653,779	$ 719,076,340	66,258	27,073	$ 37,485,369.46
EMMET	6,488	$ 104,551,562	$ 78,365,249	9,038	3,243	$ 3,699,145.50
FAYETTE	12,224	$ 187,209,455	$ 143,609,880	17,141	6,264	$ 6,759,195.16
FLOYD	10,072	$ 165,072,887	$ 124,052,156	14,039	4,827	$ 5,999,484.71
FRANKLIN	6,564	$ 108,991,440	$ 82,063,277	9,343	3,033	$ 4,115,385.62
FREMONT	4,419	$ 73,922,225	$ 56,032,626	6,454	2,263	$ 2,586,869.21
GREENE	6,050	$ 94,455,388	$ 71,509,834	8,715	2,733	$ 3,391,565.06
GRUNDY	7,482	$ 128,388,235	$ 97,118,216	10,482	3,444	$ 4,851,795.15
GUTHRIE	6,749	$ 104,254,555	$ [illegible]9,019,581	9,740	3,039	$ 3,714,201.54
HAMILTON	10,057	$ 184,401,510	$ [illegible]7,832,332	13,919	4,584	$ 7,144,157.05
HANCOCK	7,359	$ 116,369,852	$ [illegible]8,641,031	10,269	3,780	$ 4,152,186.09
HARDIN	11,744	$ 189,024,331	$ 142,618,107	16,539	5,262	$ 6,907,039.36
HARRISON	7,944	$ 126,710,188	$ 95,972,365	11,243	3,986	$ 3,962,592.19
HENRY	10,938	$ 186,142,780	$ 141,461,473	15,009	5,215	$ 6,804,485.35
HOWARD	5,936	$ 83,343,062	$ 63,480,650	8,495	2,951	$ 2,775,376.20
HUMBOLDT	6,461	$ 115,193,241	$ 87,624,364	9,267	3,095	$ 4,456,431.42
IDA	4,736	$ 79,299,855	$ 60,611,895	6,916	2,526	$ 3,050,333.97
IOWA	9,460	$ 178,551,243	$ 137,641,908	12,824	4,119	$ 7,511,827.04
JACKSON	11,392	$ 174,483,186	$ 133,626,470	15,769	5,896	$ 6,268,697.17
JASPER	21,511	$ 420,758,511	$ 316,611,654	28,841	9,832	$ 16,668,680.45
JEFFERSON	8,399	$ 160,663,214	$ 116,117,366	11,749	3,966	$ 6,036,238.66

TABLE 10 (CONTD)

TOTAL PAY AND NO-PAY RETURNS BY SD-COUNTY-NBR

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
JOHNSON	49,730	$ 1,123,265,977	$ 826,664,389	62,056	20,773	$ 44,987,847.41
JONES	10,664	$ 174,711,104	$ 133,808,123	14,675	5,289	$ 6,546,07o.09
KEOKUK	6,809	$ 102,865,635	$ 79,643,482	9,900	3,311	$ 3,769,706.91
KOSSUTH	11,134	$ 177,057,294	$ 132,815,456	15,401	5,679	$ 6,327,912.53
LEE	20,769	$ 377,172,514	$ 285,599,389	28,847	10,213	$ 14,302,754.68
LINN	102,997	$ 2,272,043,460	$ 1,680,440,214	133,318	47,341	$ 91,586,137.29
LOUISA	6,374	$ 108,937,458	$ 83,795,913	8,817	3,476	$ 4,126,249.90
LUCAS	5,155	$ 84,711,859	$ 64,062,810	7,427	2,423	$ 3,235,734.46
LYON	6,843	$ 105,380,126	$ 80,622,270	9,483	3,987	$ 3,679,998.30
MADISON	7,249	$ 121,438,248	$ 92,033,777	10,128	3,662	$ 4,420,398.40
MAHASKA	11,520	$ 192,603,085	$ 145,579,796	16,152	5,647	$ 7,096,731.58
MARION	17,232	$ 316,927,728	$ 238,710,099	23,206	8,549	$ 12,004,316.93
MARSHALL	22,904	$ 437,512,746	$ 329,951,825	30,840	10,617	$ 17,154,848.68
MILLS	6,876	$ 122,848,736	$ 92,719,269	9,325	3,660	$ 3,902,634.71
MITCHELL	6,565	$ 106,774,560	$ 82,072,166	9,267	3,174	$ 3,814.730.84
MONONA	5,448	$ 87,270,127	$ 66,205,316	8,187	2,454	$ 3,266,626.43
MONROE	4,198	$ 64,939,535	$ 49,283,865	6,111	2,054	$ 2,363,091.62
MONTGOMERY	7,187	$ 118,101,691	$ 89,829,427	10,289	3,229	$ 4,281,478.79
MUSCATINE	23,337	$ 479,944,961	$ 359,320,362	31,075	12,266	$ 19,153,615.69
OBRIEN	9,518	$ 156,813,154	$ 118,632,821	13,399	4,835	$ 5,790,403.29
OSCEOLA	4,043	$ 63,250,218	$ 47,975,069	5,694	1,967	$ 2,127,647.85
PAGE	9,418	$ 162,888,029	$ 124,170,942	13,463	4,482	$ 6,258,036.56
PALO ALTO	6,109	$ 95,022,548	$ 71,341,510	8,765	3,142	$ 3,403,845.35
PLYMOUTH	13,614	$ 234,755,217	$ 175,972,503	18,595	7,409	$ 8,731,872.37
POCAHONTAS	5,616	$ 91,750,795	$ 70,051,111	8,189	2,709	$ 3,458,315.34
POLK	196,892	$ 4,649,979,096	$ 3,363,807,010	251,564	87,136	$ 187,236,909.83
POTTAWATTAMIE	44,645	$ 810,336,156	$ 597,856,117	59,877	21,917	$ 22,207,703.03
POWESHIEK	11,159	$ 198,597,300	$ 150,380,861	15,162	4,896	$ 7,578,601.33
RINGGOLD	2,934	$ 37,600,722	$ 28,663,548	4,387	1,348	$ 1,227,858.03
SAC	7,034	$ 110,664,014	$ 84,067,286	10,338	3,547	$ 4,089,408.51
SCOTT	84,342	$ 1,877,021,971	$ 1,383,863,835	112,357	42,900	$ 75,072,121.22
SHELBY	8,122	$ 122,273,972	$ 92,050,918	11,354	3,941	$ 4,194,418.87
SIOUX	16,374	$ 276,169,432	$ 205,197,841	22,158	9,855	$ 10,091,296.05
STORY	36,970	$ 759,243,177	$ 561,570,416	47,873	15,846	$ 29,431,869.17
TAMA	10,349	$ 164,434,527	$ 124,949,489	14,594	4,798	$ 5,989,081.53
TAYLOR	3,792	$ 50,651,367	$ 38,835,549	5,850	1,822	$ 1,648,032.66
UNION	7,283	$ 113,643,603	$ 85,949,694	10,151	3,445	$ 3,994,215.78
VAN BUREN	4,129	$ 57,239,828	$ 44,034,903	6,105	2,050	$ 1,951,608.32
WAPELLO	18,874	$ 333,309,029	$ 251,816,631	26,944	8,808	$ 12,855,216.70
WARREN	20,744	$ 397,019,053	$ 296,992,745	26,408	10,809	$ 15,016,822 78
WASHINGTON	11,933	$ 201,082,713	$ 151,513,258	16,417	5,871	$ 7,440,209.57
WAYNE	3,863	$ 53,832,734	$ 41,119,502	5,953	1,730	$ 1,846,404.68
WEBSTER	22,593	$ 410,873,457	$ 308,447,481	31,036	10,729	$ 15,933,255.58
WINNEBAGO	7,748	$ 129,432,398	$ 97,059,874	10,651	3,789	$ 4,506,931.45
WINNESHIEK	11,297	$ 180,698,869	$ 136,532,983	15,144	5,720	$ 6,435,465.91
WOODBURY	52,704	$ 1,037,942,412	$ 762,768,631	70,928	28,278	$ 38,656,616.90
WORTH	4,578	$ 70,477,481	$ 53,809,489	6,419	2,019	$ 2,429,911.88
WRIGHT	8,745	$ 146,275,892	$ 110,490,386	12,449	3,886	$ 5,492,204.43
NON-RESIDENT	90,737	$ 6,200,858,988	$ 4,292,178,321	134,240	50,757	$ 40,812,585.84
TOTALS	1,678,927	$ 36,511,760,823	$ 26,878,784,371	2,280,624	819,298	$ 1,198,250,063.84

TABLE 11

TOTAL PAY AND NO PAY RETURNS BY TYPE OF PAYMENT

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
$ 1 - $ 2,999	153,217	$ 2,104,201.22	$ 960,979.00	$ 30.65	$ 347,991.00	$ 38,142.15	$ 3,394,715.72
$ 3,000 - $ 3,999	68,003	$ 1,970,508.26	$ 561,651.00	$ 1,320.75	$ 182,211.00	$ 99,034.23	$ 2,618,459.17
$ 4,000 - $ 4,999	66,698	$ 2,599,940.34	$ 722,946.00	$ 5,742.91	$ 219,636.00	$ 321,892.96	$ 2,988,118.16
$ 5,000 - $ 5,999	67,246	$ 3,400,967.33	$ 947,022.00	$ 19,433.39	$ 247,628.00	$ 921,074.44	$ 3,176,475.58
$ 6,000 - $ 6,999	65,181	$ 4,393,952.14	$ 1,131,564.00	$ 35,482.55	$ 270,643.00	$ 1,545,354.34	$ 3,257,740.77
$ 7,000 - $ 7,999	62,088	$ 5,385,942.89	$ 1,406,023.00	$ 55,670.90	$ 287,269.00	$ 2,048,024.12	$ 3,331,996.92
$ 8,000 - $ 8,999	60,674	$ 6,760,915.00	$ 1,764,563.00	$ 74,633.60	$ 307,558.00	$ 2,535,440.24	$ 3,504,541.63
$ 9,000 - $ 9,999	57,631	$ 8,048,736.00	$ 2,082,320.00	$ 100,277.81	$ 300,119.50	$ 2,892,790.58	$ 3,478,659.86
$ 10,000 - $ 11,999	109,678	$ 20,720,159.00	$ 4,768,832.00	$ 291,548.28	$ 586,290.00	$ 6,512,960.05	$ 7,312,866.83
$ 12,000 - $ 13,999	102,769	$ 27,261,637.00	$ 5,378,104.00	$ 474,737.11	$ 568,433.00	$ 7,541,542.46	$ 7,559,129.95
$ 14,000 - $ 15,999	95,735	$ 33,791,128.85	$ 5,800,667.00	$ 608,010.70	$ 533,656.00	$ 8,223,255.03	$ 7,760,340.07
$ 16,000 - $ 17,999	87,790	$ 39,196,236.00	$ 5,819,558.00	$ 732,914.49	$ 480,801.00	$ 8,358,671.67	$ 7,737,799.59
$ 18,000 - $ 19,999	81,037	$ 44,030,802.30	$ 5,982,870.00	$ 806,631.61	$ 441,950.00	$ 8,439,760.56	$ 8,017,197.83
$ 20,000 - $ 21,999	73,891	$ 47,623,224.00	$ 5,725,441.00	$ 801,186.10	$ 396,203.00	$ 8,270,672.94	$ 7,912,399.73
$ 22,000 - $ 24,999	95,185	$ 73,029,294.00	$ 8,204,814.00	$ 1,226,297.94	$ 558,202.00	$ 11,857,193.44	$ 11,869,769.61
$ 25,000 - $ 29,999	124,051	$118,938,304.80	$ 12,618,523.00	$ 1,995,356.06	$ 727,799.00	$ 17,999,578.90	$ 18,867,856.82
$ 30,000 - $ 34,999	87,690	$103,486,258.00	$ 11,323,505.00	$ 1,652,199.46	$ 528,093.00	$ 15,592,119.90	$ 16,388,234.61
$ 35,000 - $ 39,999	57,354	$ 78,122,270.00	$ 10,456,663.00	$ 1,278,830.01	$ 399,261.00	$ 13,075,751.34	$ 13,021,632.59
$ 40,000 - $ 49,999	62,829	$ 99,315,057.00	$ 16,378,028.00	$ 1,731,828.57	$ 480,327.00	$ 19,853,371.22	$ 16,598,534.77
$ 50,000 - $ 74,999	48,996	$ 90,117,724.00	$ 26,615,309.00	$ 1,633,361.61	$ 438,165.00	$ 27,482,051.18	$ 17,845,241.31
$ 75,000 - $ 99,999	14,116	$ 32,112,257.00	$ 16,371,989.00	$ 725,844.10	$ 162,920.00	$ 13,102,646.09	$ 7,920,428.45
$100,000 AND OVER	19,757	$ 97,537,225.00	$ 93,234,922.00	$ 5,310,040.40	$ 185,253.00	$ 40,220,232.55	$ 31,066,402.85
NO AGI	17,311	$ 1,809,342.93	$ 527,397.00	$ 34.82	$ 901,743.00	$ 37,528.87	$ 3,180,407.16
TOTALS	1,678,927	$941,756,083.06	$238,783,690.00	$ 19,561,413.82	$ 9,550,151.50	$216,969,089.26	$208,808,949.98

TABLE 12

TOTAL PAY RETURNS BY TYPE OF PAYMENT

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
$ 1 - $ 2,999	2,808	$ 47,945.00	$ 53,263.00	$ 27.00	$ 12,071.00	$ 38,142.15	$ 94,823.50
$ 3,000 - $ 3,999	17,583	$ 506,292.00	$ 178,397.00	$ 1,047.00	$ 30,716.00	$ 99,034.23	$ 619,493.91
$ 4,000 - $ 4,999	40,797	$ 1,752,680.00	$ 379,903.00	$ 4,785.45	$ 80,716.00	$ 321,892.96	$ 1,658,894.82
$ 5,000 - $ 5,999	53,184	$ 2,840,018.31	$ 674,533.00	$ 16,734.00	$ 138,926.00	$ 921,074.44	$ 2,234,335.56
$ 6,000 - $ 6,999	52,495	$ 3,743,357.00	$ 902,758.00	$ 32,263.88	$ 164,716.00	$ 1,545,354.34	$ 2,272,412.63
$ 7,000 - $ 7,999	50,501	$ 4,656,666.70	$ 1,184,055.00	$ 48,862.00	$ 179,475.00	$ 2,048,024.12	$ 2,272,958.73
$ 8,000 - $ 8,999	55,815	$ 6,465,751.00	$ 1,571,285.00	$ 67,367.00	$ 254,238.00	$ 2,535,440.24	$ 2,962,779.63
$ 9,000 - $ 9,999	54,895	$ 7,853,809.00	$ 1,930,876.00	$ 90,882.36	$ 273,738.50	$ 2,892,790.58	$ 3,205,907.86
$ 10,000 - $ 11,999	105,697	$ 20,393,875.00	$ 4,511,401.00	$ 267,438.55	$ 558,082.00	$ 6,512,960.05	$ 6,702,943.83
$ 12,000 - $ 13,999	100,206	$ 27,049,636.00	$ 5,134,745.00	$ 445,379.20	$ 555,755.00	$ 7,541,542.46	$ 7,091,091.95
$ 14,000 - $ 15,999	94,015	$ 33,647,154.85	$ 5,619,550.00	$ 581,619.41	$ 520,051.00	$ 8,223,255.03	$ 7,421,644.07
$ 16,000 - $ 17,999	86,481	$ 39,098,566.00	$ 5,664,495.00	$ 699,484.00	$ 475,506.00	$ 8,358,671.67	$ 7,479,771.59
$ 18,000 - $ 19,999	79,990	$ 43,948,211.30	$ 5,803,547.00	$ 778,291.00	$ 437,692.00	$ 8,439,760.56	$ 7,751,025.83
$ 20,000 - $ 21,999	73,149	$ 47,564,980.00	$ 5,624,660.00	$ 775,163.00	$ 394,753.00	$ 8,270,672.94	$ 7,751,924.73
$ 22,000 - $ 24,999	94,453	$ 72,942,411.00	$ 8,087,542.00	$ 1,196,052.00	$ 552,435.00	$ 11,857,193.44	$ 11,659,847.61
$ 25,000 - $ 29,999	123,246	$118,821,546.80	$ 12,483,442.00	$ 1,949,377.00	$ 726,372.00	$ 17,999,578.90	$ 18,614,590.82
$ 30,000 - $ 34,999	87,149	$103,395,291.00	$ 11,185,397.00	$ 1,630,110.00	$ 527,856.00	$ 15,592,119.90	$ 16,158,922.61
$ 35,000 - $ 39,999	56,970	$ 78,055,693.00	$ 10,344,716.00	$ 1,250,366.36	$ 396,136.00	$ 13,075,751.34	$ 12,839,983.59
$ 40,000 - $ 49,999	62,408	$ 99,229,739.00	$ 16,242,550.00	$ 1,703,469.00	$ 479,338.00	$ 19,853,371.22	$ 16,376,749.77
$ 50,000 - $ 74,999	48,515	$ 90,028,830.00	$ 26,481,094.00	$ 1,623,707.00	$ 438,075.00	$ 27,482,051.18	$ 17,622,042.31
$ 75,000 - $ 99,999	13,885	$ 32,065,633.00	$ 16,256,075.00	$ 695,766.21	$ 162,553.00	$ 13,102,646.09	$ 7,757,523.45
$100,000 AND OVER	19,095	$ 97,334,297.00	$ 92,509,348.00	$ 5,175,993.00	$ 182,921.00	$ 40,220,232.55	$ 30,135,568.85
NO AGI	62	$ 38,063.00	$ 63,441.00	$ .00	$ 1,582.00	$ 37,528.87	$ 45,010.23
TOTALS	1,373,399	$931,480,445.96	$232,887,073.00	$ 19,034,184.42	$ 7,543,703.50	$216,969,089.26	190,630,247.88

TABLE 13

TOTAL NO-PAY RETURNS BY TYPE OF PAYMENT

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
$ 1 - $ 2,999	150,409	$ 2,056,256.22	$ 907,716.00	$ 3.65	$ 335,920.00	$ .00	$ 3,299,192.22
$ 3,000 - $ 3,999	50,420	$ 1,464,216.26	$ 383,254.00	$ 273.75	$ 151,495.00	$ .00	$ 1,998,965.26
$ 4,000 - $ 4,999	25,901	$ 847,260.34	$ 343,043.00	$ 957.46	$ 138,920.00	$ .00	$ 1,329,223.34
$ 5,000 - $ 5,999	14,062	$ 560,949.02	$ 272,489.00	$ 2,699.39	$ 108,702.00	$ .00	$ 942,140.02
$ 6,000 - $ 6,999	12,686	$ 650,595.14	$ 228,806.00	$ 3,218.67	$ 105,927.00	$ .00	$ 985,328.14
$ 7,000 - $ 7,999	11,587	$ 729,276.19	$ 221,968.00	$ 6,808.90	$ 107,794.00	$ .00	$ 1,059,038.19
$ 8,000 - $ 8,999	4,859	$ 295,164.00	$ 193,278.00	$ 7,266.60	$ 53,320.00	$ .00	$ 541,762.00
$ 9,000 - $ 9,999	2,736	$ 194,927.00	$ 151,444.00	$ 9,395.45	$ 26,381.00	$ .00	$ 372,752.00
$ 10,000 - $ 11,999	3,981	$ 326,284.00	$ 257,431.00	$ 24,109.73	$ 26,208.00	$ .00	$ 609,923.00
$ 12,000 - $ 13,999	2,563	$ 212,001.00	$ 243,359.00	$ 29,357.91	$ 12,678.00	$ .00	$ 468,038.00
$ 14,000 - $ 15,999	1,720	$ 143,974.00	$ 181,117.00	$ 26,391.29	$ 13,605.00	$ .00	$ 338,696.00
$ 16,000 - $ 17,999	1,309	$ 97,670.00	$ 155,063.00	$ 33,430.49	$ 5,295.00	$ .00	$ 258,028.00
$ 18,000 - $ 19,999	1,047	$ 82,591.00	$ 179,323.00	$ 28,340.61	$ 4,258.00	$ .00	$ 266,172.00
$ 20,000 - $ 21,999	742	$ 58,244.00	$ 100,781.00	$ 26,023.10	$ 1,450.00	$ .00	$ 160,475.00
$ 22,000 - $ 24,999	732	$ 86,883.00	$ 117,272.00	$ 30,245.94	$ 5,767.00	$ .00	$ 209,922.00
$ 25,000 - $ 29,999	805	$ 116,758.00	$ 135,081.00	$ 45,979.06	$ 1,427.00	$ .00	$ 253,266.00
$ 30,000 - $ 34,999	541	$ 90,967.00	$ 138,108.00	$ 22,089.46	$ 237.00	$ .00	$ 229,312.00
$ 35,000 - $ 39,999	384	$ 66,577.00	$ 111,947.00	$ 28,463.65	$ 3,125.00	$ .00	$ 181,649.00
$ 40,000 - $ 49,999	421	$ 85,318.00	$ 135,478.00	$ 28,359.57	$ 989.00	$ .00	$ 221,785.00
$ 50,000 - $ 74,999	481	$ 88,894.00	$ 134,215.00	$ 9,654.61	$ 90.00	$ .00	$ 223,199.00
$ 75,000 - $ 99,999	231	$ 46,624.00	$ 115,914.00	$ 30,077.89	$ 367.00	$ .00	$ 162,905.00
$100,000 AND OVER	662	$ 202,928.00	$ 725,574.00	$ 134,047.40	$ 2,332.00	$ .00	$ 930,834.00
NO AGI	17,249	$ 1,771,279.93	$ 463,956.00	$ 34.82	$ 900,161.00	$ .00	$ 3,135,396.93
TOTALS	305,528	$ 10,275,637.10	$ 5,896,617.00	$ 527,229.40	$ 2,006,448.00	$ .00	$ 18,178,702.10

TABLE 14

TOTAL RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	30,810	$ 52,937,967	$ 86,799	$ 21,437,485	$ 40,517,893	$ 33,936.18
$ 3,000 - $ 3,999	13,550	$ 47,509,931	$ 1,252,493	$ 15,184,512	$ 33,704,053	$ 132,373.89
$ 4,000 - $ 4,999	14,934	$ 67,330,141	$ 2,315,652	$ 22,587,017	$ 45,792,717	$ 318,942.71
$ 5,000 - $ 5,999	18,370	$ 101,165,962	$ 4,095,460	$ 39,304,432	$ 64,220,294	$ 661,621.71
$ 6,000 - $ 6,999	19,150	$ 124,482,195	$ 5,676,957	$ 45,831,911	$ 79,333,208	$ 1,129,113.04
$ 7,000 - $ 7,999	19,053	$ 142,913,756	$ 7,718,474	$ 48,571,315	$ 91,970,748	$ 1,645,445.67
$ 8,000 - $ 8,999	19,082	$ 162,128,073	$ 9,582,767	$ 52,804,228	$ 104,889,645	$ 2,192,945.59
$ 9,000 - $ 9,999	18,535	$ 176,011,471	$ 11,520,668	$ 54,149,186	$ 115,260,158	$ 2,715,459.68
$ 10,000 - $ 11,999	35,739	$ 392,649,528	$ 29,172,412	$ 107,794,526	$ 263,291,032	$ 7,125,554.25
$ 12,000 - $ 13,999	35,364	$ 459,749,826	$ 38,090,284	$ 109,681,552	$ 317,654,906	$ 9,930,944.83
$ 14,000 - $ 15,999	34,717	$ 520,762,255	$ 46,394,881	$ 112,293,328	$ 366,927,461	$ 12,940,868.20
$ 16,000 - $ 17,999	34,019	$ 578,205,322	$ 53,999,254	$ 113,064,533	$ 413,667,860	$ 15,924,565.30
$ 18,000 - $ 19,999	33,843	$ 642,837,827	$ 62,616,637	$ 117,563,158	$ 464,456,244	$ 19,145,323.48
$ 20,000 - $ 21,999	33,166	$ 696,124,247	$ 70,080,724	$ 119,321,272	$ 508,091,548	$ 22,068,705.33
$ 22,000 - $ 24,999	46,910	$ 1,101,540,511	$ 115,571,669	$ 178,935,224	$ 808,588,362	$ 37,166,660.81
$ 25,000 - $ 29,999	70,296	$ 1,928,272,328	$ 216,849,732	$ 293,777,575	$ 1,419,264,268	$ 69,898,700.75
$ 30,000 - $ 34,999	55,797	$ 1,804,511,276	$ 216,172,754	$ 263,759,704	$ 1,325,972,230	$ 69,155,092.97
$ 35,000 - $ 39,999	39,193	$ 1,463,915,991	$ 184,963,204	$ 209,530,412	$ 1,070,715,981	$ 58,010,013.41
$ 40,000 - $ 49,999	46,573	$ 2,068,361,403	$ 277,406,564	$ 288,398,275	$ 1,504,409,770	$ 85,127,422.74
$ 50,000 - $ 74,999	40,265	$ 2,398,645,541	$ 363,477,987	$ 336,933,286	$ 1,701,317,979	$100,920,099.60
$ 75,000 - $ 99,999	12,305	$ 1,053,907,632	$ 185,711,049	$ 144,184,230	$ 725,830,765	$ 45,614,745.66
$100,000 AND OVER	18,340	$ 6,975,096,715	$ 1,503,880,228	$ 798,731,292	$ 4,711,735,982	$187,978,690.92
NO AGI	2,884	$ 0	$ 11,395,585	$ 77,794,790	$ 182,371	$ 73,180.98
TOTALS	692,895	$ 22,959,059,898	$ 3,418,032,234	$ 3,571,633,243	$ 16,177,795,475	$749,910,437.70

TABLE 15

TOTAL PAY RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	2,506	$ 6,626,068	$ 877,414-	$ 864,937	$ 6,701,951	$ 33,956.18
$ 3,000 - $ 3,999	7,922	$ 27,972,480	$ 93,307-	$ 4,274,314	$ 23,791,538	$ 132,373.89
$ 4,000 - $ 4,999	10,235	$ 46,205,479	$ 921,553	$ 8,231,216	$ 37,054,423	$ 318,942.71
$ 5,000 - $ 5,999	13,435	$ 74,160,306	$ 2,212,105	$ 16,006,262	$ 55,964,013	$ 661,621.71
$ 6,000 - $ 6,999	15,393	$ 100,160,463	$ 4,011,020	$ 23,061,514	$ 73,102,833	$ 1,129,113.04
$ 7,000 - $ 7,999	16,009	$ 120,116,304	$ 5,975,038	$ 27,649,707	$ 86,501,547	$ 1,645,445.67
$ 8,000 - $ 8,999	16,436	$ 139,686,870	$ 7,781,283	$ 31,925,074	$ 100,000,976	$ 2,192,945.59
$ 9,000 - $ 9,999	16,480	$ 156,552,073	$ 9,656,249	$ 35,396,819	$ 111,509,910	$ 2,715,459.68
$ 10,000 - $ 11,999	32,821	$ 360,787,983	$ 25,869,989	$ 77,239,366	$ 257,689,362	$ 7,125,554.25
$ 12,000 - $ 13,999	33,428	$ 434,658,999	$ 34,898,067	$ 86,278,010	$ 313,488,134	$ 9,930,944.83
$ 14,000 - $ 15,999	33,385	$ 500,840,020	$ 43,774,526	$ 93,451,405	$ 363,632,823	$ 12,940,868.20
$ 16,000 - $ 17,999	33,018	$ 561,212,160	$ 51,292,303	$ 99,392,769	$ 410,527,088	$ 15,924,565.30
$ 18,000 - $ 19,999	33,044	$ 627,713,411	$ 60,044,807	$ 106,379,858	$ 461,300,647	$ 19,145,323.48
$ 20,000 - $ 21,999	32,629	$ 684,853,826	$ 68,054,053	$ 111,853,764	$ 504,957,297	$ 22,068,705.33
$ 22,000 - $ 24,999	46,406	$ 1,089,742,831	$ 113,401,315	$ 171,596,300	$ 804,751,981	$ 37,166,660.81
$ 25,000 - $ 29,999	69,749	$ 1,913,281,823	$ 213,215,697	$ 286,500,749	$ 1,413,587,562	$ 69,898,700.75
$ 30,000 - $ 34,999	55,382	$ 1,791,131,885	$ 212,761,918	$ 258,349,868	$ 1,320,020,099	$ 69,155,092.97
$ 35,000 - $ 39,999	38,903	$ 1,453,076,214	$ 181,990,627	$ 204,927,100	$ 1,066,199,159	$ 58,010,013.41
$ 40,000 - $ 49,999	46,257	$ 2,054,299,290	$ 272,805,305	$ 283,494,521	$ 1,498,011,593	$ 85,127,422.74
$ 50,000 - $ 74,999	39,873	$ 2,374,679,105	$ 355,643,477	$ 328,725,113	$ 1,690,384,601	$100,920,099.60
$ 75,000 - $ 99,999	12,110	$ 1,037,216,425	$ 180,313,775	$ 139,539,863	$ 717,474,502	$ 45,614,745.66
$100,000 AND OVER	17,750	$ 6,481,774,332	$ 1,356,421,297	$ 697,735,217	$ 4,428,117,159	$187,978,690.92
NO AGI	28	$ 0	$ 57,535	$ 3,204,262	$ 95,111	$ 73,180.98
TOTALS	623,199	$ 22,036,748,347	$ 3,200,131,218	$ 3,096,078,008	$ 15,744,864,309	$749,910,437.70

TABLE 16

TOTAL NO-PAY RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	28,304	$ 46,311,899	$ 964,213	$ 20,572,548	$ 33,815,942	$ .00
$ 3,000 - $ 3,999	5,628	$ 19,537,451	$ 1,345,800	$ 10,910,198	$ 9,912,515	$ .00
$ 4,000 - $ 4,999	4,699	$ 21,124,662	$ 1,394,099	$ 14,355,801	$ 8,738,294	$ .00
$ 5,000 - $ 5,999	4,935	$ 27,005,656	$ 1,883,355	$ 23,298,170	$ 8,256,281	$ .00
$ 6,000 - $ 6,999	3,757	$ 24,321,732	$ 1,665,937	$ 22,770,397	$ 6,230,375	$ .00
$ 7,000 - $ 7,999	3,044	$ 22,797,452	$ 1,743,436	$ 20,921,608	$ 5,469,291	$ .00
$ 8,000 - $ 8,999	2,646	$ 22,441,203	$ 1,801,484	$ 20,879,154	$ 4,888,669	$ .00
$ 9,000 - $ 9,999	2,055	$ 19,459,398	$ 1,864,419	$ 18,752,367	$ 3,750,248	$ .00
$ 10,000 - $ 11,999	2,918	$ 31,861,545	$ 3,302,423	$ 30,555,160	$ 5,601,670	$ .00
$ 12,000 - $ 13,999	1,936	$ 25,090,827	$ 3,192,217	$ 23,403,542	$ 4,166,772	$ .00
$ 14,000 - $ 15,999	1,332	$ 19,922,235	$ 2,620,355	$ 18,841,923	$ 3,294,638	$ .00
$ 16,000 - $ 17,999	1,001	$ 16,993,162	$ 2,706,951	$ 13,671,764	$ 3,140,772	$ .00
$ 18,000 - $ 19,999	799	$ 15,124,416	$ 2,571,830	$ 11,183,300	$ 3,155,597	$ .00
$ 20,000 - $ 21,999	537	$ 11,270,421	$ 2,026,671	$ 7,467,508	$ 3,134,251	$ .00
$ 22,000 - $ 24,999	504	$ 11,797,680	$ 2,170,354	$ 7,338,924	$ 3,836,381	$ .00
$ 25,000 - $ 29,999	547	$ 14,990,505	$ 3,634,035	$ 7,276,826	$ 5,676,706	$ .00
$ 30,000 - $ 34,999	415	$ 13,379,391	$ 3,410,836	$ 5,409,836	$ 5,952,131	$ .00
$ 35,000 - $ 39,999	290	$ 10,839,777	$ 2,972,577	$ 4,603,312	$ 4,516,822	$ .00
$ 40,000 - $ 49,999	316	$ 14,062,113	$ 4,601,259	$ 4,903,754	$ 6,398,177	$ .00
$ 50,000 - $ 74,999	392	$ 23,966,436	$ 7,834,510	$ 8,208,173	$ 10,933,378	$ .00
$ 75,000 - $ 99,999	195	$ 16,691,207	$ 5,397,274	$ 4,644,367	$ 8,356,263	$ .00
$100,000 AND OVER	590	$ 493,322,383	$ 147,458,931	$ 100,996,075	$ 283,618,823	$ .00
NO AGI	2,856	$ 0	$ 11,338,050	$ 74,590,528	$ 87,260	$ .00
TOTALS	69,696	$ 922,311,551	$ 217,901,016	$ 475,555,235	$ 432,931,166	$ .00

TABLE 17

TOTAL SINGLE RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	943	$ 1,611,309	$ 184,412	$ 5,719,082	$ 213,710	$ 45.26
$ 3,000 - $ 3,999	569	$ 2,016,691	$ 113,734	$ 3,087,649	$ 456,991	$ 216.00
$ 4,000 - $ 4,999	1,009	$ 4,588,542	$ 130,668	$ 5,111,444	$ 1,441,985	$ 1,053.92
$ 5,000 - $ 5,999	3,413	$ 18,870,676	$ 644,750	$ 15,507,602	$ 7,607,922	$ 31,566.04
$ 6,000 - $ 6,999	3,962	$ 25,743,710	$ 917,523	$ 18,580,624	$ 11,424,906	$ 99,420.44
$ 7,000 - $ 7,999	3,845	$ 28,839,482	$ 1,353,774	$ 18,152,571	$ 13,754,283	$ 178,949.75
$ 8,000 - $ 8,999	3,738	$ 31,746,835	$ 1,727,084	$ 18,271,370	$ 15,641,298	$ 265,293.65
$ 9,000 - $ 9,999	3,610	$ 34,272,355	$ 2,047,540	$ 18,033,019	$ 17,640,690	$ 366,407.48
$ 10,000 - $ 11,999	6,898	$ 75,791,798	$ 5,413,204	$ 34,829,703	$ 41,162,797	$ 1,031,112.88
$ 12,000 - $ 13,999	6,542	$ 85,015,063	$ 6,887,449	$ 32,302,468	$ 49,319,471	$ 1,471,239.02
$ 14,000 - $ 15,999	6,442	$ 96,668,357	$ 8,335,614	$ 32,310,734	$ 59,205,784	$ 2,011,382.93
$ 16,000 - $ 17,999	6,220	$ 105,707,799	$ 9,860,108	$ 29,740,755	$ 67,414,568	$ 2,534,219.07
$ 18,000 - $ 19,999	6,023	$ 114,357,347	$ 11,568,757	$ 28,601,235	$ 75,023,582	$ 3,034,095.15
$ 20,000 - $ 21,999	5,744	$ 120,546,621	$ 12,560,794	$ 27,492,528	$ 81,304,584	$ 3,475,650.20
$ 22,000 - $ 24,999	7,799	$ 183,092,261	$ 19,827,601	$ 37,128,865	$ 126,903,043	$ 5,772,295.67
$ 25,000 - $ 29,999	11,764	$ 322,901,626	$ 38,695,764	$ 58,957,472	$ 225,884,612	$ 10,946,205.58
$ 30,000 - $ 34,999	9,508	$ 307,445,019	$ 40,416,527	$ 51,391,113	$ 216,492,561	$ 11,099,419.06
$ 35,000 - $ 39,999	6,650	$ 248,238,534	$ 35,137,682	$ 39,254,127	$ 174,370,524	$ 9,242,777.34
$ 40,000 - $ 49,999	6,967	$ 308,484,063	$ 46,720,923	$ 45,308,802	$ 217,233,603	$ 11,999,625.19
$ 50,000 - $ 74,999	5,365	$ 317,671,635	$ 54,864,362	$ 44,680,708	$ 219,761,036	$ 12,876,924.13
$ 75,000 - $ 99,999	1,405	$ 120,027,564	$ 23,001,185	$ 14,888,172	$ 82,561,297	$ 5,290,020.34
$100,000 AND OVER	2,072	$ 845,148,284	$ 179,258,262	$ 94,129,105	$ 575,664,261	$ 20,170,365.15
NO AGI	728	$ 0	$ 1,350,850	$ 6,226,227	$ 1,625	$ .00
TOTALS	111,216	$ 3,398,785,571	$ 501,018,567	$ 679,705,375	$ 2,280,485,133	$101,898,284.25

TABLE 18

TOTAL MARRIED JOINT RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	476	$ 790,918	$ 417,142	$ 2,808,139	$ 20,301	$ 4,971.00
$ 3,000 - $ 3,999	220	$ 776,227	$ 106,249	$ 1,231,982	$ 51,591	$ 24.85
$ 4,000 - $ 4,999	324	$ 1,469,018	$ 174,995	$ 1,844,804	$ 206,857	$ 140.00
$ 5,000 - $ 5,999	624	$ 3,451,407	$ 260,318	$ 3,690,850	$ 599,510	$ 2,682.33
$ 6,000 - $ 6,999	755	$ 4,927,046	$ 181,630	$ 4,441,120	$ 1,152,923	$ 2,409.46
$ 7,000 - $ 7,999	1,018	$ 7,665,348	$ 338,437	$ 5,803,622	$ 2,193,333	$ 2,272.83
$ 8,000 - $ 8,999	1,439	$ 12,253,756	$ 525,863	$ 8,644,358	$ 4,112,186	$ 19,162.73
$ 9,000 - $ 9,999	1,551	$ 14,715,201	$ 803,339	$ 9,709,889	$ 5,401,122	$ 51,923.20
$ 10,000 - $ 11,999	2,805	$ 30,718,694	$ 1,807,381	$ 18,103,902	$ 12,472,815	$ 177,011.86
$ 12,000 - $ 13,999	2,514	$ 32,695,597	$ 2,389,068	$ 16,907,523	$ 15,124,164	$ 311,892.73
$ 14,000 - $ 15,999	2,303	$ 34,517,493	$ 2,620,190	$ 15,946,682	$ 17,310,597	$ 464,924.36
$ 16,000 - $ 17,999	2,234	$ 37,979,579	$ 3,351,256	$ 15,081,[illegible]	$ 20,626,892	$ 645,619.26
$ 18,000 - $ 19,999	2,243	$ 42,630,673	$ 3,620,104	$ 15,459,203	$ 24,372,092	$ 867,978.27
$ 20,000 - $ 21,999	2,301	$ 48,325,906	$ 3,851,006	$ 15,064,812	$ 29,899,482	$ 1,141,198.50
$ 22,000 - $ 24,999	3,634	$ 85,373,662	$ 7,158,052	$ 23,616,635	$ 55,178,119	$ 2,300,313.34
$ 25,000 - $ 29,999	6,340	$ 174,615,040	$ 15,554,797	$ 41,118,249	$ 118,846,554	$ 5,363,485.60
$ 30,000 - $ 34,999	6,665	$ 216,406,470	$ 19,856,346	$ 44,784,751	$ 152,222,408	$ 7,326,790.38
$ 35,000 - $ 39,999	6,272	$ 234,961,037	$ 22,813,016	$ 45,128,383	$ 167,676,931	$ 8,380,226.23
$ 40,000 - $ 49,999	10,206	$ 456,040,755	$ 48,862,532	$ 80,540,622	$ 327,586,837	$ 16,919,107.72
$ 50,000 - $ 74,999	12,285	$ 738,061,238	$ 96,711,972	$ 127,194,019	$ 515,529,462	$ 26,333,008.05
$ 75,000 - $ 99,999	4,110	$ 352,144,679	$ 56,880,459	$ 61,220,052	$ 235,412,847	$ 11,698,444.72
$100,000 AND OVER	6,044	$ 2,945,092,630	$ 599,590,276	$ 415,968,873	$ 1,953,752,347	$ 36,444,159.08
NO AGI	1,604	$ 0	$ 9,110,912	$ 68,652,080	$ 639	$ 69,698.00
TOTALS	77,967	$ 5,475,612,374	$ 896,985,340	$ 1,042,964,148	$ 3,659,750,009	$118,527,444.50

TABLE 19

TOTAL MARRIED SEPARATE RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	29,391	$ 50,535,740	$ 514,755-	$ 12,910,264	$ 40,283,882	$ 28,949.92
$ 3,000 - $ 3,999	12,761	$ 44,717,013	$ 1,032,510	$ 10,864,881	$ 33,195,471	$ 132,133.04
$ 4,000 - $ 4,999	13,601	$ 61,272,581	$ 2,009,989	$ 15,630,769	$ 44,143,875	$ 317,748.79
$ 5,000 - $ 5,999	14,333	$ 78,843,879	$ 3,190,392	$ 20,105,980	$ 56,012,862	$ 627,373.34
$ 6,000 - $ 6,999	14,433	$ 93,811,439	$ 4,577,804	$ 22,810,167	$ 66,755,379	$ 1,027,283.14
$ 7,000 - $ 7,999	14,190	$ 106,408,926	$ 6,026,263	$ 24,615,122	$ 76,023,132	$ 1,464,223.09
$ 8,000 - $ 8,999	13,905	$ 118,127,482	$ 7,329,820	$ 25,888,500	$ 85,136,161	$ 1,908,489.21
$ 9,000 - $ 9,999	13,374	$ 127,023,915	$ 8,669,789	$ 26,406,278	$ 92,218,346	$ 2,297,129.00
$ 10,000 - $ 11,999	26,036	$ 286,139,036	$ 21,951,827	$ 54,860,921	$ 209,655,420	$ 5,917,429.51
$ 12,000 - $ 13,999	26,308	$ 342,039,166	$ 28,813,767	$ 60,471,561	$ 253,211,271	$ 8,147,813.08
$ 14,000 - $ 15,999	25,972	$ 389,576,405	$ 35,439,077	$ 64,035,912	$ 290,411,080	$ 10,464,560.91
$ 16,000 - $ 17,999	25,565	$ 434,517,944	$ 40,787,890	$ 68,240,180	$ 325,626,400	$ 12,744,726.97
$ 18,000 - $ 19,999	25,577	$ 485,849,807	$ 47,427,776	$ 73,502,720	$ 365,060,570	$ 15,243,250.06
$ 20,000 - $ 21,999	25,121	$ 527,251,720	$ 53,668,924	$ 76,763,932	$ 396,887,482	$ 17,451,856.63
$ 22,000 - $ 24,999	35,477	$ 833,074,588	$ 88,586,016	$ 118,189,724	$ 626,507,200	$ 29,094,051.80
$ 25,000 - $ 29,999	52,192	$ 1,430,755,662	$ 162,599,171	$ 193,701,854	$ 1,074,533,102	$ 53,589,009.57
$ 30,000 - $ 34,999	39,624	$ 1,280,659,787	$ 155,899,881	$ 167,583,840	$ 957,257,261	$ 50,728,883.53
$ 35,000 - $ 39,999	26,271	$ 980,716,420	$ 127,012,506	$ 125,147,902	$ 728,668,526	$ 40,387,009.84
$ 40,000 - $ 49,999	29,400	$ 1,303,836,585	$ 181,823,109	$ 162,548,851	$ 959,589,330	$ 56,208,689.83
$ 50,000 - $ 74,999	22,615	$ 1,342,912,668	$ 211,901,653	$ 165,058,559	$ 966,027,481	$ 61,710,167.42
$ 75,000 - $ 99,999	6,790	$ 581,735,389	$ 105,829,405	$ 68,076,006	$ 407,856,621	$ 28,626,280.60
$100,000 AND OVER	10,224	$ 3,184,855,801	$ 725,031,690	$ 288,633,314	$ 2,182,319,374	$131,364,166.69
NO AGI	552	$ 0	$ 933,823	$ 2,916,483	$ 180,107	$ 3,482.98
TOTALS	503,712	$ 14,084,661,953	$ 2,020,028,327	$ 1,848,963,720	$ 10,237,560,333	$529,484,708.95

TABLE 20

TOTAL RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	122,407	$ 211,532,573	$ 5,816,768	$ 167,527,282	$ 70,113,667	$ 22,651.47
$ 3,000 - $ 3,999	54,453	$ 190,289,909	$ 6,486,533	$ 76,920,585	$ 107,747,929	$ 62,571.43
$ 4,000 - $ 4,999	51,764	$ 232,648,555	$ 8,616,007	$ 75,183,734	$ 149,248,645	$ 557,354.43
$ 5,000 - $ 5,999	48,876	$ 268,416,751	$ 11,282,966	$ 74,134,591	$ 183,377,557	$ 1,678,594.48
$ 6,000 - $ 6,999	46,031	$ 298,818,861	$ 13,934,047	$ 72,705,737	$ 212,474,968	$ 2,954,659.67
$ 7,000 - $ 7,999	43,035	$ 322,586,711	$ 16,756,016	$ 69,202,686	$ 236,872,954	$ 4,149,816.42
$ 8,000 - $ 8,999	41,592	$ 353,300,142	$ 20,376,046	$ 66,376,366	$ 266,721,806	$ 5,670,989.02
$ 9,000 - $ 9,999	39,096	$ 371,220,478	$ 24,004,483	$ 62,266,714	$ 285,116,782	$ 7,129,846.54
$ 10,000 - $ 11,999	73,939	$ 812,086,016	$ 57,468,165	$ 118,308,335	$ 636,592,816	$ 18,147,819.97
$ 12,000 - $ 13,999	67,405	$ 874,974,870	$ 68,617,067	$ 108,757,414	$ 697,892,038	$ 23,259,641.68
$ 14,000 - $ 15,999	61,018	$ 914,083,475	$ 77,745,191	$ 99,318,194	$ 737,315,097	$ 27,647,498.61
$ 16,000 - $ 17,999	53,771	$ 912,667,435	$ 82,879,725	$ 88,123,352	$ 741,797,446	$ 30,192,901.78
$ 18,000 - $ 19,999	47,194	$ 895,644,372	$ 86,178,918	$ 78,349,676	$ 731,565,869	$ 31,732,861.55
$ 20,000 - $ 21,999	40,725	$ 853,888,376	$ 85,419,224	$ 68,907,331	$ 699,756,047	$ 32,034,435.88
$ 22,000 - $ 24,999	48,275	$ 1,130,782,087	$ 120,127,278	$ 83,394,896	$ 927,468,261	$ 44,613,073.02
$ 25,000 - $ 29,999	53,755	$ 1,467,023,991	$ 167,841,967	$ 95,891,526	$ 1,203,420,693	$ 61,517,648.13
$ 30,000 - $ 34,999	31,893	$ 1,028,301,421	$ 127,219,900	$ 59,725,984	$ 842,006,683	$ 45,386,648.32
$ 35,000 - $ 39,999	18,161	$ 676,687,382	$ 88,189,871	$ 35,353,937	$ 553,252,160	$ 31,022,299.34
$ 40,000 - $ 49,999	16,256	$ 717,075,852	$ 100,128,619	$ 32,559,272	$ 584,871,874	$ 34,300,825.71
$ 50,000 - $ 74,999	8,731	$ 510,222,150	$ 79,165,535	$ 17,520,782	$ 414,360,151	$ 25,887,908.27
$ 75,000 - $ 99,999	1,811	$ 153,898,256	$ 26,877,605	$ 3,493,982	$ 124,097,815	$ 8,214,637.98
$100,000 AND OVER	1,417	$ 356,551,262	$ 61,667,701	$ 2,663,011	$ 294,742,801	$ 12,132,538.78
NO AGI	14,427	$ 0	$ 3,431,444	$ 25,644,672	$ 175,737	$ 22,423.66
TOTALS	986,032	$ 13,552,700,925	$ 1,340,231,076	$ 1,582,330,059	$ 10,700,988,896	$448,339,626.14

TABLE 21

TOTAL PAY RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	302	$ 666,636	$ 312,155-	$ 395,341	$ 616,279	$ 22,631.47
$ 3,000 - $ 3,999	9,661	$ 36,432,777	$ 93,662-	$ 11,895,630	$ 24,632,044	$ 62,571.43
$ 4,000 - $ 4,999	30,562	$ 137,723,244	$ 5,087,099	$ 37,616,460	$ 95,020,031	$ 557,354.43
$ 5,000 - $ 5,999	39,749	$ 218,275,012	$ 9,224,978	$ 49,040,670	$ 160,013,183	$ 1,678,594.48
$ 6,000 - $ 6,999	37,102	$ 240,858,666	$ 12,007,808	$ 46,771,260	$ 182,079,713	$ 2,954,659.67
$ 7,000 - $ 7,999	34,492	$ 258,472,356	$ 14,786,942	$ 44,046,960	$ 199,662,038	$ 4,149,816.42
$ 8,000 - $ 8,999	39,379	$ 334,978,967	$ 18,846,343	$ 60,188,940	$ 255,941,293	$ 5,670,989.02
$ 9,000 - $ 9,999	38,415	$ 364,768,860	$ 22,572,924	$ 60,679,020	$ 281,519,469	$ 7,129,846.54
$ 10,000 - $ 11,999	72,876	$ 800,439,270	$ 55,120,762	$ 115,948,080	$ 629,361,555	$ 18,147,819.97
$ 12,000 - $ 13,999	66,778	$ 866,861,735	$ 66,799,348	$ 107,455,740	$ 692,597,214	$ 23,259,641.68
$ 14,000 - $ 15,999	60,630	$ 908,284,288	$ 76,054,744	$ 98,622,900	$ 733,595,638	$ 27,647,498.61
$ 16,000 - $ 17,999	53,463	$ 907,428,018	$ 81,659,042	$ 87,615,090	$ 738,141,250	$ 30,192,901.78
$ 18,000 - $ 19,999	46,946	$ 890,934,679	$ 84,707,850	$ 77,935,980	$ 728,278,504	$ 31,732,861.55
$ 20,000 - $ 21,999	40,520	$ 849,608,264	$ 84,264,660	$ 68,590,200	$ 696,741,171	$ 32,034,435.88
$ 22,000 - $ 24,999	48,047	$ 1,125,448,512	$ 118,665,035	$ 83,001,810	$ 923,765,565	$ 44,613,073.02
$ 25,000 - $ 29,999	53,497	$ 1,459,968,304	$ 166,161,143	$ 95,445,510	$ 1,198,338,865	$ 61,517,648.13
$ 30,000 - $ 34,999	31,767	$ 1,024,257,688	$ 125,626,225	$ 59,296,410	$ 839,320,145	$ 45,386,648.32
$ 35,000 - $ 39,999	18,067	$ 673,166,017	$ 87,251,573	$ 35,159,573	$ 550,749,935	$ 31,022,299.34
$ 40,000 - $ 49,999	16,151	$ 712,386,609	$ 98,531,073	$ 32,337,930	$ 581,512,728	$ 34,300,825.71
$ 50,000 - $ 74,999	8,642	$ 504,896,741	$ 77,237,022	$ 17,329,831	$ 410,359,465	$ 25,887,908.27
$ 75,000 - $ 99,999	1,775	$ 150,827,425	$ 25,447,768	$ 3,416,250	$ 121,963,364	$ 8,214,637.98
$100,000 AND OVER	1,345	$ 320,153,234	$ 53,620,165	$ 2,536,350	$ 263,996,709	$ 12,132,538.78
NO AGI	34	$ 0	$ 236,733-	$ 43,758	$ 119,213	$ 22,423.66
TOTALS	750,200	$ 12,786,837,302	$ 1,283,029,954	$ 1,195,369,693	$ 10,308,325,371	$448,339,626.14

TABLE 22
TOTAL NO-PAY RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	122,105	$ 210,865,937	$ 6,128,923	$ 167,131,941	$ 69,497,388	$ .00
$ 3,000 - $ 3,999	44,792	$ 153,857,132	$ 6,580,195	$ 65,024,955	$ 83,114,985	$ .00
$ 4,000 - $ 4,999	21,202	$ 94,925,311	$ 3,528,908	$ 37,567,274	$ 54,228,614	$ .00
$ 5,000 - $ 5,999	9,127	$ 50,141,739	$ 2,057,988	$ 25,093,921	$ 23,364,374	$ .00
$ 6,000 - $ 6,999	8,929	$ 57,960,195	$ 1,926,239	$ 25,934,477	$ 30,395,255	$ .00
$ 7,000 - $ 7,999	8,543	$ 64,114,355	$ 1,969,074	$ 25,155,726	$ 37,210,916	$ .00
$ 8,000 - $ 8,999	2,213	$ 18,321,175	$ 1,529,703	$ 6,187,426	$ 10,780,513	$ .00
$ 9,000 - $ 9,999	681	$ 6,451,618	$ 1,431,559	$ 1,587,694	$ 3,597,313	$ .00
$ 10,000 - $ 11,999	1,063	$ 11,646,746	$ 2,347,403	$ 2,360,255	$ 7,231,261	$ .00
$ 12,000 - $ 13,999	627	$ 8,113,135	$ 1,817,719	$ 1,301,674	$ 5,294,824	$ .00
$ 14,000 - $ 15,999	388	$ 5,799,187	$ 1,690,447	$ 695,294	$ 3,719,459	$ .00
$ 16,000 - $ 17,999	308	$ 5,239,417	$ 1,220,683	$ 508,262	$ 3,656,196	$ .00
$ 18,000 - $ 19,999	248	$ 4,709,693	$ 1,471,068	$ 413,696	$ 3,287,365	$ .00
$ 20,000 - $ 21,999	205	$ 4,280,112	$ 1,154,564	$ 317,131	$ 3,014,876	$ .00
$ 22,000 - $ 24,999	228	$ 5,333,575	$ 1,462,243	$ 393,086	$ 3,702,696	$ .00
$ 25,000 - $ 29,999	258	$ 7,055,687	$ 1,680,824	$ 446,016	$ 5,081,828	$ .00
$ 30,000 - $ 34,999	126	$ 4,043,733	$ 1,593,675	$ 429,574	$ 2,686,538	$ .00
$ 35,000 - $ 39,999	94	$ 3,521,365	$ 938,298	$ 194,364	$ 2,502,225	$ .00
$ 40,000 - $ 49,999	105	$ 4,689,243	$ 1,597,546	$ 221,342	$ 3,359,146	$ .00
$ 50,000 - $ 74,999	89	$ 5,325,409	$ 1,928,513	$ 190,951	$ 4,000,686	$ .00
$ 75,000 - $ 99,999	36	$ 3,070,831	$ 1,429,837	$ 77,732	$ 2,134,451	$ .00
$100,000 AND OVER	72	$ 36,398,028	$ 8,047,536	$ 126,661	$ 30,746,092	$ .00
NO AGI	14,393	$ 0	$ 3,668,177	$ 25,600,914	$ 56,524	$ .00
TOTALS	235,832	$ 765,863,623	$ 57,201,122	$ 386,960,366	$ 392,663,525	$ .00

TABLE 23

TOTAL SINGLE RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	101,907	$ 170,606,565	$ 5,306,162	$ 132,082,853	$ 54,864,092	$ 11,1o9.28
$ 3,000 - $ 3,999	37,216	$ 129,732,367	$ 5,371,200	$ 49,292,449	$ 75,410,121	$ 32,066.38
$ 4,000 - $ 4,999	32,233	$ 144,643,561	$ 6,255,639	$ 43,535,191	$ 94,997,445	$ 334,007.45
$ 5,000 - $ 5,999	27,265	$ 149,518,544	$ 7,493,767	$ 37,925,503	$ 104,267,934	$ 1,027,153.93
$ 6,000 - $ 6,999	23,989	$ 155,581,076	$ 8,264,771	$ 34,574,593	$ 112,847,221	$ 1,706,873.39
$ 7,000 - $ 7,999	21,023	$ 157,522,911	$ 9,280,363	$ 30,821,251	$ 117,529,002	$ 2,255,610.48
$ 8,000 - $ 8,999	20,489	$ 174,048,573	$ 11,154,208	$ 30,414,662	$ 132,539,900	$ 2,999,014.00
$ 9,000 - $ 9,999	18,814	$ 178,630,514	$ 12,575,709	$ 28,350,722	$ 137,769,973	$ 3,551,535.83
$ 10,000 - $ 11,999	34,698	$ 380,825,046	$ 29,033,607	$ 53,026,472	$ 298,920,118	$ 8,653,453.53
$ 12,000 - $ 13,999	30,515	$ 395,957,503	$ 33,350,296	$ 47,339,012	$ 315,393,568	$ 10,631,938.66
$ 14,000 - $ 15,999	26,756	$ 400,600,341	$ 36,658,714	$ 41,901,842	$ 322,092,051	$ 12,181,342.20
$ 16,000 - $ 17,999	22,450	$ 380,756,358	$ 37,476,755	$ 35,172,840	$ 308,142,253	$ 12,642,202.52
$ 18,000 - $ 19,999	18,325	$ 347,499,361	$ 36,299,971	$ 28,853,402	$ 282,373,131	$ 12,303,176.24
$ 20,000 - $ 21,999	14,919	$ 312,635,989	$ 34,097,616	$ 23,509,651	$ 255,071,781	$ 11,729,907.19
$ 22,000 - $ 24,999	16,620	$ 388,941,459	$ 45,542,591	$ 26,202,023	$ 317,240,151	$ 15,327,422.57
$ 25,000 - $ 29,999	16,810	$ 458,111,957	$ 58,921,643	$ 26,709,241	$ 372,516,264	$ 19,059,002.56
$ 30,000 - $ 34,999	8,682	$ 279,437,524	$ 40,313,279	$ 13,[illegible]4,143	$ 225,492,220	$ 12,162,159.46
$ 35,000 - $ 39,999	4,421	$ 164,275,655	$ 25,417,293	$ 6,990,000	$ 131,888,846	$ 7,352,885.60
$ 40,000 - $ 49,999	3,542	$ 155,940,447	$ 26,013,018	$ 5,536,141	$ 124,705,565	$ 7,319,576.02
$ 50,000 - $ 74,999	1,653	$ 96,191,939	$ 16,788,111	$ 2,507,160	$ 76,985,153	$ 4,881,712.46
$ 75,000 - $ 99,999	369	$ 31,334,070	$ 6,303,948	$ 525,781	$ 24,934,281	$ 1,698,595.48
$100,000 AND OVER	269	$ 66,523,260	$ 10,613,523	$ 391,410	$ 55,614,334	$ 2,790,539.20
NO AGI	6,283	$ 0	$ 1,284,358	$ 7,192,706	$ 45,203	$ 6,076.29
TOTALS	489,248	$ 5,119,315,020	$ 503,816,542	$ 706,569,048	$ 3,941,640,607	$150,657,420.72

TABLE 24

TOTAL MARRIED JOINT RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	6,692	$ 11,164,749	$ 497,635	$ 19,846,437	$ 145,844	$ 6,330.22
$ 3,000 - $ 3,999	3,588	$ 12,615,185	$ 372,750	$ 10,860,152	$ 1,872,046	$ 1,158.68
$ 4,000 - $ 4,999	4,267	$ 19,272,280	$ 344,965	$ 12,880,226	$ 6,222,958	$ 2,123.02
$ 5,000 - $ 5,999	5,376	$ 29,648,395	$ 521,652	$ 16,248,647	$ 13,067,901	$ 5,188.63
$ 6,000 - $ 6,999	6,133	$ 39,887,725	$ 685,921	$ 18,571,684	$ 20,801,555	$ 8,848.08
$ 7,000 - $ 7,999	6,297	$ 47,220,803	$ 996,731	$ 19,055,674	$ 27,296,271	$ 22,297.67
$ 8,000 - $ 8,999	5,561	$ 47,126,134	$ 1,249,162	$ 16,848,733	$ 29,143,485	$ 170,397.52
$ 9,000 - $ 9,999	4,994	$ 47,400,771	$ 1,545,363	$ 15,116,672	$ 30,806,436	$ 513,384.75
$ 10,000 - $ 11,999	9,480	$ 104,098,048	$ 3,949,412	$ 28,681,982	$ 71,568,071	$ 1,624,633.44
$ 12,000 - $ 13,999	8,927	$ 115,956,865	$ 5,300,264	$ 27,027,601	$ 83,753,070	$ 2,358,893.37
$ 14,000 - $ 15,999	8,495	$ 127,322,208	$ 7,041,892	$ 25,725,402	$ 94,762,222	$ 3,172,280.91
$ 16,000 - $ 17,999	8,019	$ 136,246,583	$ 8,262,417	$ 24,291,511	$ 103,760,570	$ 3,881,849.73
$ 18,000 - $ 19,999	7,772	$ 147,638,675	$ 10,335,000	$ 23,541,830	$ 114,175,357	$ 4,605,110.22
$ 20,000 - $ 21,999	7,588	$ 159,203,292	$ 11,810,774	$ 22,990,199	$ 124,532,850	$ 5,340,592.80
$ 22,000 - $ 24,999	10,151	$ 238,113,559	$ 19,574,996	$ 30,745,413	$ 187,944,168	$ 8,544,501.43
$ 25,000 - $ 29,999	13,201	$ 361,313,341	$ 32,140,317	$ 39,980,854	$ 289,229,263	$ 14,014,319.18
$ 30,000 - $ 34,999	9,590	$ 309,913,226	$ 30,464,830	$ 29,045,581	$ 250,483,595	$ 12,857,542.82
$ 35,000 - $ 39,999	6,370	$ 237,770,916	$ 25,414,805	$ 19,298,837	$ 193,143,785	$ 10,312,463.82
$ 40,000 - $ 49,999	6,329	$ 279,623,280	$ 33,119,266	$ 19,170,811	$ 227,429,660	$ 12,529,923.80
$ 50,000 - $ 74,999	3,511	$ 204,926,441	$ 29,707,491	$ 10,626,212	$ 165,325,343	$ 9,293,411.01
$ 75,000 - $ 99,999	667	$ 56,602,269	$ 9,303,870	$ 2,014,951	$ 45,424,697	$ 2,570,104.18
$100,000 AND OVER	489	$ 142,179,358	$ 23,127,087	$ 1,463,491	$ 119,539,792	$ 3,485,810.97
NO AGI	6,926	$ 0	$ 1,923,616	$ 17,607,336	$ 30,194	$ 10,728.54
TOTALS	150,423	$ 2,875,244,103	$ 257,690,216	$ 451,640,236	$ 2,200,459,133	$ 95,331,944.79

TABLE 25

TOTAL MARRIED SEPARATE RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	13,808	$ 29,761,259	$ 12,971	$ 15,597,992	$ 15,103,731	$ 5,031.97
$ 3,000 - $ 3,999	13,649	$ 47,942,357	$ 742,583	$ 16,767,984	$ 30,464,862	$ 29,346.37
$ 4,000 - $ 4,999	15,264	$ 68,732,714	$ 2,015,403	$ 18,768,317	$ 48,028,242	$ 221,223.96
$ 5,000 - $ 5,999	16,235	$ 89,249,812	$ 3,267,547	$ 19,960,441	$ 66,041,722	$ 646,251.92
$ 6,000 - $ 6,999	15,909	$ 103,350,060	$ 4,983,355	$ 19,559,460	$ 78,826,192	$ 1,238,938.20
$ 7,000 - $ 7,999	15,715	$ 117,842,997	$ 6,478,922	$ 19,325,761	$ 92,047,681	$ 1,871,908.27
$ 8,000 - $ 8,999	15,542	$ 132,125,435	$ 7,972,676	$ 19,112,971	$ 105,038,421	$ 2,501,577.50
$ 9,000 - $ 9,999	15,288	$ 145,189,193	$ 9,883,411	$ 18,799,320	$ 116,540,373	$ 3,064,925.96
$ 10,000 - $ 11,999	29,761	$ 327,162,922	$ 24,485,146	$ 36,599,881	$ 266,104,627	$ 7,869,733.00
$ 12,000 - $ 13,999	27,963	$ 363,060,502	$ 29,966,507	$ 34,390,801	$ 298,745,400	$ 10,268,809.65
$ 14,000 - $ 15,999	25,767	$ 386,160,926	$ 34,044,585	$ 31,690,950	$ 320,460,824	$ 12,293,875.50
$ 16,000 - $ 17,999	23,302	$ 395,664,494	$ 37,140,553	$ 28,659,001	$ 329,894,623	$ 13,668,849.53
$ 18,000 - $ 19,999	21,097	$ 400,506,336	$ 39,543,947	$ 25,954,444	$ 335,017,381	$ 14,824,575.09
$ 20,000 - $ 21,999	18,218	$ 382,049,095	$ 39,510,834	$ 22,407,481	$ 320,151,416	$ 14,963,935.89
$ 22,000 - $ 24,999	21,504	$ 503,727,069	$ 55,009,691	$ 26,447,460	$ 422,283,942	$ 20,741,149.02
$ 25,000 - $ 29,999	23,744	$ 647,598,693	$ 76,780,007	$ 29,201,431	$ 541,675,166	$ 28,444,326.39
$ 30,000 - $ 34,999	13,621	$ 438,950,671	$ 56,441,791	$ 16,966,260	$ 366,030,868	$ 20,366,946.04
$ 35,000 - $ 39,999	7,370	$ 274,640,811	$ 37,357,773	$ 9,065,100	$ 228,219,529	$ 13,356,949.92
$ 40,000 - $ 49,999	6,385	$ 281,512,125	$ 40,996,335	$ 7,852,320	$ 232,736,649	$ 14,451,325.89
$ 50,000 - $ 74,999	3,567	$ 209,103,770	$ 32,669,933	$ 4,387,410	$ 172,049,655	$ 11,712,784.80
$ 75,000 - $ 99,999	775	$ 65,961,917	$ 11,269,787	$ 953,250	$ 53,738,837	$ 3,945,938.32
$100,000 AND OVER	659	$ 147,848,644	$ 27,927,091	$ 808,110	$ 119,588,675	$ 5,856,188.61
NO AGI	1,218	$ 0	$ 223,470	$ 844,630	$ 100,340	$ 5,618.83
TOTALS	346,361	$ 5,558,141,802	$ 578,724,318	$ 424,120,775	$ 4,558,889,156	$202,350,260.63

TABLE 26

TOTAL PAY AND NO-PAY RETURNS

ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	61,431	$ 134,247,526	$ 8,517,548	$ 32,679,704	77,434	5,836	$ 31,547.65
$ 1,000 - $ 1,999	78,943	$ 252,922,584	$ 13,331,729	$ 119,071,398	101,999	6,719	$ 27,309.05
$ 2,000 - $ 2,999	82,221	$ 360,475,304	$ 18,773,607	$ 205,500,483	114,041	8,474	$ 290,928.14
$ 3,000 - $ 3,999	81,679	$ 454,487,906	$ 24,861,683	$ 285,545,276	118,553	12,556	$ 1,587,826.17
$ 4,000 - $ 4,999	77,247	$ 518,647,632	$ 30,155,982	$ 347,004,051	113,703	14,890	$ 3,948,267.67
$ 5,000 - $ 5,999	71,139	$ 557,938,327	$ 35,839,066	$ 390,857,341	102,417	15,796	$ 6,936,661.55
$ 6,000 - $ 6,999	68,656	$ 618,111,017	$ 42,702,916	$ 446,050,001	97,027	17,130	$ 10,916,451.64
$ 7,000 - $ 7,999	65,885	$ 671,512,132	$ 49,425,639	$ 493,933,412	91,813	18,594	$ 12,732,103.46
$ 8,000 - $ 8,999	63,606	$ 724,039,667	$ 57,088,753	$ 540,534,012	86,805	20,058	$ 15,198,161.76
$ 9,000 - $ 9,999	62,327	$ 783,557,971	$ 65,630,358	$ 591,756,805	83,138	21,606	$ 18,096,037.66
$ 10,000 - $ 14,999	278,704	$ 4,491,552,627	$ 412,641,135	$ 3,461,003,390	360,265	131,468	$ 132,028,346.73
$ 15,000 - $ 19,999	219,532	$ 4,908,865,329	$ 512,775,267	$ 3,813,626,035	277,146	151,718	$ 174,711,941.84
$ 20,000 - $ 24,999	150,935	$ 4,355,476,431	$ 505,541,527	$ 3,368,776,456	192,172	126,528	$ 171,124,135.41
$ 25,000 - $ 29,999	89,768	$ 3,184,494,999	$ 396,053,314	$ 2,447,415,088	118,908	86,815	$ 131,927,939.72
$ 30,000 - $ 39,999	81,956	$ 3,678,423,727	$ 489,176,239	$ 2,795,721,339	115,783	87,863	$ 160,100,318.03
$ 40,000 - $ 49,999	29,391	$ 1,749,758,772	$ 257,646,940	$ 1,299,974,641	44,380	32,314	$ 78,153,736.09
$ 50,000 - $ 74,999	22,379	$ 1,840,611,440	$ 306,378,866	$ 1,332,409,373	34,441	23,162	$ 85,342,011.09
$ 75,000 AND OVER	17,620	$ 6,975,252,580	$ 1,381,941,782	$ 4,906,925,566	27,175	17,559	$ 195,641,180.18
NO TAXABLE INCOME	75,508	$ 251,384,852	$ 149,780,959	$ 0	123,424	20,212	$ 355,160.00
TOTALS	1,678,927	$ 36,511,760,823	$ 4,758,263,310	$ 26,878,784,371	2,280,624	819,298	$1,198,250,063.84

TABLE 27

TOTAL PAY RETURNS

ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	94	$ 360,432	$ 126,946	$ 52,544	135	7	$ 31,547.65
$ 1,000 - $ 1,999	146	$ 577,717	$ 73,003	$ 222,725	197	16	$ 27,309.05
$ 2,000 - $ 2,999	31,156	$ 127,295,091	$ 7,149,564	$ 82,720,128	31,223	304	$ 290,928.14
$ 3,000 - $ 3,999	61,699	$ 332,801,273	$ 21,186,943	$ 217,184,284	76,837	4,086	$ 1,587,826.17
$ 4,000 - $ 4,999	68,357	$ 451,381,898	$ 29,320,392	$ 307,578,517	90,649	8,413	$ 3,948,267.67
$ 5,000 - $ 5,999	68,608	$ 537,692,630	$ 36,208,381	$ 377,290,853	96,657	13,150	$ 6,936,661.55
$ 6,000 - $ 6,999	67,755	$ 609,911,020	$ 42,540,513	$ 440,227,070	95,612	16,278	$ 10,016,451.64
$ 7,000 - $ 7,999	65,182	$ 663,888,474	$ 49,000,650	$ 488,663,534	90,769	18,104	$ 12,732,103.46
$ 8,000 - $ 8,999	63,035	$ 716,899,781	$ 56,628,802	$ 535,693,727	85,968	19,710	$ 15,198,161.76
$ 9,000 - $ 9,999	61,773	$ 776,454,763	$ 65,139,316	$ 586,526,664	82,372	21,250	$ 18,096,037.66
$ 10,000 - $ 14,999	277,144	$ 4,465,505,622	$ 410,304,248	$ 3,441,781,623	358,359	130,752	$ 132,028,346.73
$ 15,000 - $ 19,999	218,514	$ 4,884,866,820	$ 510,195,366	$ 3,796,023,369	275,939	151,332	$ 174,711,941.84
$ 20,000 - $ 24,999	150,301	$ 4,336,458,861	$ 503,223,576	$ 3,354,638,054	191,377	126,215	$ 171,124,135.41
$ 25,000 - $ 29,999	89,422	$ 3,171,607,937	$ 394,481,354	$ 2,437,905,754	118,451	86,616	$ 131,927,939.72
$ 30,000 - $ 39,999	81,604	$ 3,661,157,161	$ 486,849,779	$ 2,783,603,706	115,245	87,611	$ 160,100,318.03
$ 40,000 - $ 49,999	29,188	$ 1,736,693,498	$ 255,470,118	$ 1,290,890,098	44,048	32,181	$ 78,153,736.09
$ 50,000 - $ 74,999	22,130	$ 1,819,247,370	$ 302,821,888	$ 1,317,564,857	34,012	23,024	$ 85,342,011.09
$ 75,000 AND OVER	17,156	$ 6,526,630,643	$ 1,308,341,158	$ 4,594,622,173	26,377	17,177	$ 195,641,180.18
NO TAXABLE INCOME	135	$ 4,154,658	$ 4,099,175	$ 0	306	66	$ 355,160.00
TOTALS	1,373,399	$ 34,823,585,649	$ 4,483,161,172	$ 26,053,189,680	1,814,533	756,292	$1,198,250,063.84

TABLE 28

TOTAL NO-PAY RETURNS

ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	61,337	$ 133,887,094	$ 8,390,602	$ 32,627,160	77,299	5,829	$ .00
$ 1,000 - $ 1,999	78,797	$ 252,344,867	$ 13,258,726	$ 118,848,673	101,802	6,703	$ .00
$ 2,000 - $ 2,999	51,065	$ 233,180,213	$ 11,624,043	$ 122,780,355	82,818	8,170	$ .00
$ 3,000 - $ 3,999	19,980	$ 121,686,633	$ 3,674,740	$ 68,360,992	41,716	8,470	$ .00
$ 4,000 - $ 4,999	8,890	$ 67,265,734	$ 835,590	$ 39,425,534	23,054	6,477	$ .00
$ 5,000 - $ 5,999	2,531	$ 20,245,697	$ 369,315-	$ 13,566,488	5,760	2,646	$ .00
$ 6,000 - $ 6,999	901	$ 8,199,997	$ 162,403	$ 5,822,931	1,415	852	$ .00
$ 7,000 - $ 7,999	703	$ 7,623,658	$ 424,989	$ 5,269,878	1,044	490	$ .00
$ 8,000 - $ 8,999	571	$ 7,139,886	$ 459,951	$ 4,840,285	837	348	$ .00
$ 9,000 - $ 9,999	554	$ 7,103,208	$ 421,042	$ 5,230,141	766	356	$ .00
$ 10,000 - $ 14,999	1,560	$ 26,047,005	$ 2,336,087	$ 19,221,767	1,906	716	$ .00
$ 15,000 - $ 19,999	1,018	$ 23,998,509	$ 2,579,901	$ 17,602,666	1,207	386	$ .00
$ 20,000 - $ 24,999	634	$ 19,017,570	$ 2,317,951	$ 14,138,402	795	313	$ .00
$ 25,000 - $ 29,999	346	$ 12,887,062	$ 1,571,960	$ 9,509,334	457	199	$ .00
$ 30,000 - $ 39,999	352	$ 17,266,566	$ 2,326,460	$ 12,117,633	538	252	$ .00
$ 40,000 - $ 49,999	203	$ 13,065,274	$ 2,176,822	$ 9,084,543	332	133	$ .00
$ 50,000 - $ 74,999	249	$ 21,364,070	$ 3,556,978	$ 14,844,516	429	138	$ .00
$ 75,000 AND OVER	464	$ 448,621,937	$ 73,600,624	$ 312,303,393	798	382	$ .00
NO TAXABLE INCOME	75,373	$ 247,230,194	$ 145,681,784	$ 0	123,118	20,146	$ .00
TOTALS	305,528	$ 1,688,175,174	$ 275,102,138	$ 825,594,691	466,091	63,006	$ .00

TABLE 29

TOTAL PAY AND NO-PAY RETURNS BY CREDIT

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	CHILD CARE CREDIT	TUITION-TEXTBOOK CREDIT	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	TAX PAID
$ 1 - $ 2,999	153,217	$ 1,109	$ 5.00	$ 30.65	$ 347,991.00	$ 56,597.65
$ 3,000 - $ 3,999	68,003	$ 9,423	$ 192.00	$ 1,320.75	$ 182,211.00	$ 194,945.32
$ 4,000 - $ 4,999	66,698	$ 29,929	$ 706.00	$ 5,742.91	$ 219,636.00	$ 876,297.14
$ 5,000 - $ 5,999	67,246	$ 53,068	$ 1,000.00	$ 19,433.39	$ 247,628.00	$ 2,340,216.19
$ 6,000 - $ 6,999	65,181	$ 80,652	$ 1,667.00	$ 35,482.55	$ 270,643.00	$ 4,083,772.71
$ 7,000 - $ 7,999	62,088	$ 108,671	$ 1,994.00	$ 55,670.90	$ 287,269.00	$ 5,795,262.09
$ 8,000 - $ 8,999	60,674	$ 162,916	$ 2,847.00	$ 74,633.60	$ 307,558.00	$ 7,863,934.61
$ 9,000 - $ 9,999	57,631	$ 217,128	$ 3,833.00	$ 100,277.81	$ 300,119.50	$ 9,845,306.22
$ 10,000 - $ 11,999	109,678	$ 633,767	$ 9,022.00	$ 291,548.28	$ 584,290.00	$ 25,273,374.22
$ 12,000 - $ 13,999	102,769	$ 871,538	$ 11,143.00	$ 474,737.11	$ 568,433.00	$ 33,190,586.51
$ 14,000 - $ 15,999	95,735	$ 1,027,156	$ 12,449.00	$ 608,010.70	$ 533,656.00	$ 40,588,366.81
$ 16,000 - $ 17,999	87,790	$ 1,074,010	$ 12,723.00	$ 732,914.49	$ 480,801.00	$ 46,117,467.08
$ 18,000 - $ 19,999	81,037	$ 1,083,738	$ 12,346.00	$ 806,631.61	$ 441,950.00	$ 50,878,185.03
$ 20,000 - $ 21,999	73,891	$ 1,030,028	$ 12,233.00	$ 801,186.10	$ 396,203.00	$ 54,103,141.21
$ 22,000 - $ 24,999	95,185	$ 1,381,425	$ 16,104.00	$ 1,226,297.94	$ 558,202.00	$ 81,779,733.83
$ 25,000 - $ 29,999	124,051	$ 1,804,907	$ 22,824.00	$ 1,995,356.06	$ 727,799.00	$ 131,416,348.88
$ 30,000 - $ 34,999	87,690	$ 1,200,841	$ 15,308.00	$ 1,652,199.46	$ 528,093.00	$ 114,541,741.29
$ 35,000 - $ 39,999	57,354	$ 720,458	$ 8,847.00	$ 1,278,830.01	$ 399,261.00	$ 89,032,312.75
$ 40,000 - $ 49,999	62,829	$ 708,357	$ 4,928.00	$ 1,731,828.57	$ 480,327.00	$ 119,428,248.45
$ 50,000 - $ 74,999	48,996	$ 524,383	$ 137.00	$ 1,633,361.61	$ 438,165.00	$ 126,808,007.87
$ 75,000 - $ 99,999	14,116	$ 130,466	$ 43.00	$ 725,844.10	$ 162,920.00	$ 53,829,383.64
$100,000 AND OVER	19,757	$ 136,386	$ 10.00	$ 5,310,040.40	$ 185,253.00	$ 200,111,229.70
NO AGI	17,311	$ 1	$ .00	$ 34.82	$ 901,743.00	$ 95,604.64
TOTALS	1,678,927	$ 12,990,357	$ 150,361.00	$ 19,561,413.82	$ 9,550,151.50	$1,198,250,063.84

TABLE 30

1989 NONRESIDENT AND PART-YEAR RESIDENT CREDIT
BY ADJUSTED GROSS INCOME BRACKETS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	TAX ON TAXABLE INCOME	CREDITS	NONRES PART-YR CREDITS	NET TAX LIABILITY
$ 1 - $ 2,999	55	$ 147,917	$ 140,341	$ 1,536	$ 1,115	$ 414	$ 73.62
$ 3,000 - $ 3,999	513	$ 1,891,025	$ 1,433,349	$ 16,945	$ 10,661	$ 4,341	$ 1,820.28
$ 4,000 - $ 4,999	1,661	$ 7,536,163	$ 5,294,192	$ 72,771	$ 36,147	$ 22,782	$ 13,515.79
$ 5,000 - $ 5,999	2,404	$ 13,227,600	$ 9,587,390	$ 166,056	$ 55,915	$ 64,873	$ 42,546.10
$ 6,000 - $ 6,999	2,584	$ 16,808,255	$ 12,516,207	$ 280,011	$ 63,985	$ 126,547	$ 85,169.23
$ 7,000 - $ 7,999	2,569	$ 19,240,206	$ 14,497,245	$ 380,150	$ 69,566	$ 185,638	$ 119,746.40
$ 8,000 - $ 8,999	2,915	$ 24,813,897	$ 18,567,074	$ 537,033	$ 89,295	$ 255,587	$ 179,257.60
$ 9,000 - $ 9,999	3,026	$ 28,733,798	$ 21,532,536	$ 670,609	$ 100,090	$ 337,081	$ 227,405.16
$ 10,000 - $ 11,999	6,092	$ 67,008,666	$ 50,983,757	$ 1,747,473	$ 215,078	$ 920,851	$ 599,525.50
$ 12,000 - $ 13,999	5,688	$ 73,922,949	$ 56,549,762	$ 2,184,218	$ 228,786	$ 1,172,444	$ 764,595.49
$ 14,000 - $ 15,999	5,415	$ 81,144,898	$ 62,109,437	$ 2,632,621	$ 230,094	$ 1,440,701	$ 940,722.15
$ 16,000 - $ 17,999	4,946	$ 83,992,459	$ 64,409,707	$ 2,922,649	$ 232,598	$ 1,618,071	$ 1,053,352.59
$ 18,000 - $ 19,999	4,580	$ 86,905,668	$ 66,458,090	$ 3,175,367	$ 223,429	$ 1,786,941	$ 1,144,027.87
$ 20,000 - $ 21,999	4,281	$ 89,843,308	$ 68,486,995	$ 3,418,439	$ 214,522	$ 1,920,605	$ 1,262,222.64
$ 22,000 - $ 24,999	5,626	$ 131,969,876	$ 99,838,280	$ 5,197,804	$ 300,974	$ 2,963,297	$ 1,908,414.62
$ 25,000 - $ 29,999	7,656	$ 209,705,916	$ 156,812,676	$ 8,611,380	$ 415,349	$ 5,005,239	$ 3,150,047.83
$ 30,000 - $ 34,999	6,205	$ 200,820,632	$ 147,499,799	$ 8,507,931	$ 362,547	$ 5,136,817	$ 2,970,349.33
$ 35,000 - $ 39,999	4,827	$ 180,586,571	$ 131,291,215	$ 7,890,832	$ 300,969	$ 4,927,569	$ 2,625,394.34
$ 40,000 - $ 49,999	6,793	$ 303,242,973	$ 216,240,689	$ 13,709,160	$ 445,800	$ 8,937,170	$ 4,268,326.86
$ 50,000 - $ 74,999	8,255	$ 498,457,392	$ 343,249,169	$ 23,811,261	$ 576,549	$ 16,771,057	$ 6,348,978.61
$ 75,000 - $ 99,999	3,222	$ 276,682,727	$ 185,382,141	$ 14,254,240	$ 232,209	$ 10,721,871	$ 3,252,599.06
$100,000 AND OVER	6,039	$ 4,222,671,594	$ 2,915,951,938	$ 282,997,139	$ 409,171	$267,622,070	$ 15,008,316.57
REJECTS (NO AGI)	1	$ 0	$ 0	$ 0	$ 40	$ 7,460	$ .00
TOTALS	95,353	$ 6,619,354,490	$ 4,648,831,989	$ 383,185,625	$ 4,814,889	$331,949,426	$ 45,966,407.64

TABLE 31

TOTAL PAY AND NO-PAY RETURNS BY FEDERAL TAX PAYMENT

ADJUSTED GROSS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX PAYMENTS	FEDERAL TAX REFUNDS	FEDERAL TAX DEDUCTION	TAX PAID
$ 1 - $ 2,999	153,217	$ 264,470,540	$ 20,376,656	$ 14,473,089	$ 5,903,567	$ 56,537.65
$ 3,000 - $ 3,999	68,003	$ 237,799,840	$ 16,681,443	$ 8,942,417	$ 7,739,026	$ 194,945.32
$ 4,000 - $ 4,999	66,698	$ 299,978,696	$ 21,201,490	$ 10,269,831	$ 10,931,659	$ 876,297.14
$ 5,000 - $ 5,999	67,246	$ 369,582,713	$ 27,970,426	$ 12,592,000	$ 15,378,426	$ 2,340,216.19
$ 6,000 - $ 6,999	65,181	$ 423,301,056	$ 33,426,228	$ 13,815,224	$ 19,611,004	$ 4,083,772.71
$ 7,000 - $ 7,999	62,088	$ 465,500,467	$ 39,692,639	$ 15,218,149	$ 24,474,490	$ 5,795,262.09
$ 8,000 - $ 8,999	60,674	$ 515,428,215	$ 47,105,892	$ 17,147,079	$ 29,958,813	$ 7,863,934.61
$ 9,000 - $ 9,999	57,631	$ 547,231,949	$ 53,576,569	$ 18,051,418	$ 35,525,151	$ 9,845,306.22
$ 10,000 - $ 11,999	109,678	$ 1,204,735,544	$ 125,068,119	$ 38,427,542	$ 86,640,577	$ 25,273,374.22
$ 12,000 - $ 13,999	102,769	$ 1,334,724,696	$ 147,767,065	$ 41,059,714	$ 106,707,351	$ 33,190,586.51
$ 14,000 - $ 15,999	95,735	$ 1,434,845,730	$ 166,999,875	$ 42,859,803	$ 124,140,072	$ 40,588,366.81
$ 16,000 - $ 17,999	87,790	$ 1,490,872,757	$ 179,458,408	$ 42,579,429	$ 136,878,979	$ 46,117,467.08
$ 18,000 - $ 19,999	81,037	$ 1,538,482,199	$ 192,009,813	$ 43,214,258	$ 148,795,555	$ 50,878,185.03
$ 20,000 - $ 21,999	73,891	$ 1,550,012,623	$ 197,716,652	$ 42,216,704	$ 155,499,948	$ 54,103,141.21
$ 22,000 - $ 24,999	95,185	$ 2,232,322,598	$ 296,013,340	$ 60,314,393	$ 235,698,947	$ 81,779,733.83
$ 25,000 - $ 29,999	124,051	$ 3,395,296,319	$ 473,466,532	$ 88,774,833	$ 384,691,699	$ 131,416,348.88
$ 30,000 - $ 34,999	87,690	$ 2,832,812,697	$ 413,916,803	$ 70,524,149	$ 343,392,654	$ 114,541,741.29
$ 35,000 - $ 39,999	57,354	$ 2,140,603,373	$ 326,479,348	$ 53,326,273	$ 273,153,075	$ 89,032,312.75
$ 40,000 - $ 49,999	62,829	$ 2,785,437,255	$ 445,739,449	$ 68,204,266	$ 377,535,183	$ 119,428,248.45
$ 50,000 - $ 74,999	48,996	$ 2,908,867,691	$ 514,677,332	$ 72,033,810	$ 442,643,522	$ 126,808,007.87
$ 75,000 - $ 99,999	14,116	$ 1,207,805,888	$ 241,777,904	$ 29,189,250	$ 212,588,654	$ 53,829,383.64
$100,000 AND OVER	19,757	$ 7,331,647,977	$ 1,680,144,011	$ 114,596,082	$ 1,565,547,929	$ 200,111,229.70
NO AGI	17,311	$ 0	$ 27,029,274	$ 12,202,245	$ 14,827,029	$ 95,604.64
TOTALS	1,678,927	$ 36,511,760,823	$ 5,688,295,268	$ 930,031,958	$ 4,758,263,310	$1,198,250,063.84

TABLE 32
1989 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
ADAIR	5,287	4,050	.26	170	.12	55	81	34	4.20
ADAMS	3,160	2,311	.15	152	.11	57	59	36	6.58
ALLAMAKEE	9,163	6,976	.45	339	.25	88	160	91	4.86
APPANOOSE	8,124	6,087	.40	411	.30	116	152	143	6.75
AUDUBON	4,757	3,559	.23	163	.12	49	89	25	4.58
BENTON	14,596	11,786	.77	679	.49	241	243	195	5.76
BLACK HAWK	74,385	61,033	3.97	7,194	5.24	2,838	2,403	1,953	11.79
BOONE	16,351	13,255	.86	1,074	.78	468	274	332	8.10
BREMER	15,986	12,835	.84	1,002	.73	322	409	271	7.81
BUCHANAN	12,341	9,660	.63	724	.53	242	267	215	7.49
BUENA VISTA	13,033	10,350	.67	716	.52	291	267	158	6.92
BUTLER	10,293	7,972	.52	329	.24	90	131	108	4.13
CALHOUN	8,087	6,196	.40	434	.32	80	219	135	7.00
CARROLL	14,396	11,259	.73	713	.52	200	204	309	6.33
CASS	10,567	8,284	.54	486	.35	88	304	94	5.87
CEDAR	11,762	9,543	.62	697	.51	223	313	161	7.30
CERRO GORDO	30,546	24,946	1.62	2,347	1.71	849	776	722	9.41
CHEROKEE	9,556	7,454	.49	544	.40	168	218	158	7.30
CHICKASAW	8,939	7,028	.46	377	.27	166	119	92	5.36
CLARKE	5,499	4,230	.28	218	.16	78	81	59	5.15
CLAY	11,840	9,338	.61	653	.48	220	283	150	6.99
CLAYTON	12,185	9,220	.60	428	.31	145	172	111	4.64
CLINTON	32,896	26,585	1.73	2,110	1.54	726	754	630	7.94
CRAWFORD	11,173	8,556	.56	783	.57	179	136	468	9.15
DALLAS	20,622	16,992	1.11	2,104	1.53	949	697	458	12.38
DAVIS	4,958	3,707	.24	161	.12	51	71	39	4.34
DECATUR	4,562	3,398	.22	178	.13	81	65	32	5.24
DELAWARE	11,508	8,898	.58	650	.47	121	217	312	7.31
DES MOINES	27,873	22,908	1.49	1,757	1.28	763	503	491	7.67
DICKINSON	10,547	8,112	.53	454	.33	138	201	115	5.60
DUBUQUE	56,702	45,900	2.99	4,740	3.45	1,965	1,213	1,562	10.33
EMMET	7,414	5,660	.37	255	.19	93	91	71	4.51
FAYETTE	14,095	10,958	.71	714	.52	298	295	121	6.52
FLOYD	11,466	9,048	.59	737	.54	223	217	297	8.15
FRANKLIN	7,547	5,833	.38	328	.24	108	137	83	5.62
FREMONT	5,137	3,984	.26	282	.21	119	127	36	7.08
GREENE	6,887	5,320	.35	322	.23	108	108	106	6.05
GRUNDY	8,423	6,671	.43	582	.42	128	307	147	8.72
GUTHRIE	7,784	6,012	.39	417	.30	157	141	119	6.94
HAMILTON	11,349	9,091	.59	619	.45	253	213	153	6.81
HANCOCK	8,338	6,527	.42	425	.31	97	126	202	6.51
HARDIN	13,277	10,313	.67	751	.55	379	266	106	7.28
HARRISON	9,163	7,025	.46	358	.26	87	140	131	5.10
HENRY	12,355	9,891	.64	699	.51	262	242	195	7.07
HOWARD	6,839	5,054	.33	212	.15	85	85	42	4.19
HUMBOLDT	7,441	5,893	.38	314	.23	92	128	94	5.33
IDA	5,573	4,310	.28	258	.19	61	85	112	5.99
IOWA	10,508	8,533	.56	476	.35	164	193	119	5.58
JACKSON	13,117	10,191	.66	493	.36	200	157	136	4.84
JASPER	24,105	19,829	1.29	1,906	1.39	690	680	536	9.61
JEFFERSON	9,808	7,617	.50	618	.45	200	205	213	8.11
JOHNSON	54,744	46,252	3.01	7,210	5.25	3,877	1,680	1,653	15.59
JONES	12,151	9,512	.62	473	.34	167	161	145	4.97

TABLE 32 CONTD
1989 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
KEOKUK	7,909	6,059	.39	260	.19	92	101	67	4.29
KOSSUTH	12,498	9,619	.63	400	.29	126	150	124	4.16
LEE	23,895	19,365	1.26	1,334	.97	567	353	414	6.89
LINN	114,109	96,301	6.27	12,870	9.37	4,365	4,644	3,861	13.36
LOUISA	7,364	5,865	.38	303	.22	106	95	102	5.17
LUCAS	6,025	4,548	.30	[illegible]	.16	105	71	47	4.90
LYON	7,788	6,061	.39	[illegible]	.14	57	108	29	3.20
MADISON	8,305	6,556	.43	487	.35	158	201	128	7.43
MAHASKA	13,281	10,462	.68	686	.50	242	284	160	6.56
MARION	19,345	15,758	1.03	1,230	.90	468	479	283	7.81
MARSHALL	25,689	20,854	1.36	1,735	1.26	596	741	398	8.32
MILLS	7,821	6,244	.41	341	.25	79	153	109	5.46
MITCHELL	7,449	5,772	.38	347	.25	105	148	94	6.01
MONONA	6,421	4,782	.31	261	.19	69	128	64	5.46
MONROE	4,955	3,713	.24	273	.20	117	104	52	7.35
MONTGOMERY	8,141	6,471	.42	238	.17	71	93	74	3.68
MUSCATINE	26,392	21,694	1.41	1,534	1.12	408	621	505	7.07
OBRIEN	10,803	8,466	.55	362	.26	127	152	83	4.28
OSCEOLA	4,612	3,592	.23	151	.11	28	90	33	4.20
PAGE	10,759	8,330	.54	352	.26	89	177	86	4.23
PALO ALTO	7,002	5,314	.35	255	.19	103	86	66	4.80
PLYMOUTH	15,392	12,175	.79	531	.39	155	225	151	4.36
POCAHONTAS	6,451	5,015	.33	217	.16	78	89	50	4.33
POLK	215,690	182,944	11.91	28,004	20.38	11,302	9,145	7,557	15.31
POTTAWATTAMIE	50,540	40,593	2.64	2,539	1.85	765	940	834	6.25
POWESHIEK	12,385	9,936	.65	680	.49	301	217	162	6.84
RINGGOLD	3,450	2,456	.16	82	.06	31	36	15	3.34
SAC	8,183	6,297	.41	311	.23	99	144	68	4.94
SCOTT	95,322	79,949	5.20	7,871	5.73	2,420	2,704	2,747	9.85
SHELBY	9,134	7,017	.46	273	.20	78	113	82	3.89
SIOUX	18,559	14,623	.95	668	.49	156	392	120	4.57
STORY	41,221	34,137	2.22	5,140	3.74	2,206	1,565	1,369	15.06
TAMA	11,720	9,115	.59	515	.37	188	216	111	5.65
TAYLOR	4,536	3,317	.22	107	.08	41	36	30	3.23
UNION	8,292	6,464	.42	484	.35	166	228	90	7.49
VAN BUREN	4,928	3,697	.24	220	.16	65	102	53	5.95
WAPELLO	22,170	17,504	1.14	1,198	.87	612	323	263	6.84
WARREN	23,006	18,976	1.24	1,983	1.44	829	603	551	10.45
WASHINGTON	13,377	10,564	.69	527	.38	214	199	114	4.99
WAYNE	4,633	3,353	.22	135	.10	51	53	31	4.03
WEBSTER	25,615	20,745	1.35	1,878	1.37	660	522	696	9.05
WINNEBAGO	8,715	6,922	.45	393	.29	103	202	88	5.68
WINNESHIEK	12,622	9,739	.63	744	.54	293	260	191	7.64
WOODBURY	59,375	48,001	3.12	3,861	2.81	1,514	1,261	1,086	8.04
WORTH	5,189	3,988	.26	212	.15	84	53	75	5.32
WRIGHT	9,919	7,810	.51	558	.41	181	165	212	7.14
NON-RESIDENT	117,115	88,994	5.79	3,216	2.34	1,087	1,409	720	3.61
TOTALS	1,907,317	1,536,109	100.00*	137,419	100.00*	51,652	47,046	38,721	8.95

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING

TABLE 33

1989 IOWA ELECTION CAMPAIGN FUND CHECKOFF

ALL FILERS BY ADJUSTED GROSS INCOME BRACKETS

ADJUSTED GROSS INCOME	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
$ 1 - $ 2,999	160,385	2,386	.16	188	.14	67	72	49	7.88
$ 3,000 - $ 3,999	71,811	15,418	1.00	1,275	.93	431	467	377	8.27
$ 4,000 - $ 4,999	71,289	39,668	2.58	3,157	2.30	1,186	1,025	946	7.96
$ 5,000 - $ 5,999	73,246	52,568	3.42	3,619	2.63	1,415	1,145	1,059	6.88
$ 6,000 - $ 6,999	72,069	52,298	3.40	3,581	2.61	1,425	1,133	1,023	6.85
$ 7,000 - $ 7,999	69,403	50,568	3.29	3,396	2.47	1,396	1,029	971	6.72
$ 8,000 - $ 8,999	67,674	59,691	3.89	4,067	2.96	1,661	1,233	1,173	6.81
$ 9,000 - $ 9,999	64,176	59,991	3.91	4,150	3.02	1,672	1,266	1,212	6.92
$ 10,000 - $ 11,999	121,963	115,988	7.55	8,145	5.93	3,182	2,461	2,502	7.02
$ 12,000 - $ 13,999	114,210	110,281	7.18	8,187	5.96	3,225	2,493	2,469	7.42
$ 14,000 - $ 15,999	106,533	103,749	6.75	8,075	5.88	3,094	2,460	2,521	7.78
$ 16,000 - $ 17,999	98,043	95,901	6.24	7,437	5.41	2,852	2,313	2,272	7.75
$ 18,000 - $ 19,999	91,052	89,326	5.82	7,237	5.27	2,841	2,207	2,189	8.10
$ 20,000 - $ 21,999	83,780	82,490	5.37	6,540	4.76	2,600	2,033	1,907	7.93
$ 22,000 - $ 24,999	108,970	107,564	7.00	9,521	6.93	3,796	2,931	2,794	8.85
$ 25,000 - $ 29,999	143,592	141,963	9.24	13,835	10.07	5,559	4,359	3,917	9.75
$ 30,000 - $ 34,999	103,945	102,766	6.69	11,073	8.06	4,431	3,578	3,064	10.77
$ 35,000 - $ 39,999	69,996	69,079	4.50	8,269	6.02	3,153	2,919	2,197	11.97
$ 40,000 - $ 49,999	79,364	78,152	5.09	10,205	7.43	3,542	3,906	2,757	13.06
$ 50,000 - $ 74,999	64,792	63,345	4.12	9,559	6.96	2,819	4,449	2,291	15.09
$ 75,000 - $ 99,999	18,893	18,252	1.19	2,713	1.97	693	1,486	534	14.86
$100,000 AND OVER	26,290	24,582	1.60	3,184	2.32	612	2,078	494	12.95
REJECTS (NO AGI)	25,841	83	.01	6	.00	0	3	3	7.23
TOTALS	1,907,317	1,536,109	100.00*	137,419	100.00*	51,652	47,046	38,721	8.95

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING